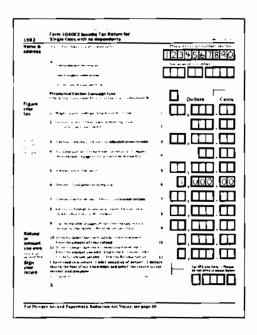
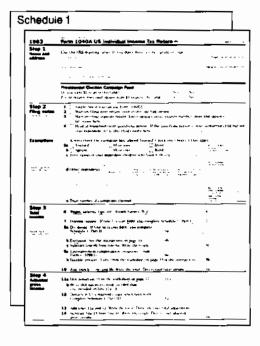
## Instructions for preparing

# 1983 1040EZ and 1040A



## **Form 1040EZ**

A very short form for most single taxpayers with no dependents.



# Form 1040A and Schedule 1

An expanded short form with two new items for 1983:

- Deduction for payments to an IRA.
- Credit for child and dependent care expenses.

#### From the Commissioner

# Two short tax forms for 1983

There are two tax forms in this tax package—Form 1040EZ, for many single people, and Form 1040A.

Last year we introduced Form 1040EZ for single taxpayers with no dependents. Over 15 million people used it. The 1983 Form 1040EZ is basically the same as last year's. Read the back of the form to see if you can use it.

This year we added items to Form 1040A so that more people will be able to use the simplified form. The new items are—

- The deduction for IRA payments (line 11a), and
- The credit for child and dependent care expenses (line 21b and Schedule 1, Part IV).

Form 1040A also includes an attachment, which we call Schedule 1, to be used by some taxpayers. Look at the chart on page 4 to make sure you can file Form 1040A instead of Form 1040.

#### Tax tip

But don't overlook the fact that even if you qualify to use Form 1040EZ or Form 1040A, it might benefit you to use Form 1040. For example, if you own a home, you may want to itemize your deductions; to do so, you must file Form 1040. See page 5 to determine whether itemizing deductions will help you and for other examples that explain when you should use Form 1040.

# Important reminders

In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. Adjusting your tax liability after filing your return is usually more costly than accurate reporting when you file, because of interest and penalties you may be charged.

If you receive taxable interest and dividends, be sure the payers of this income have your correct social security number. Otherwise, beginning in 1984 payers may withhold 20% of the income. You may also be subject to penalties.

We often receive inquiries about how people may make voluntary contributions to reduce the public debt. In 1983, we received over 3,500 contributions totaling over \$300,000. If you wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you can deduct this contribution on your 1984 tax return. But please be sure to keep your contribution to reduce the public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know. Thank you for your cooperation.

Commissioner of Internal Revenue

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# How to use this instruction booklet

The instructions are divided into three sections. Section 1 contains information about who must file a return and how to choose the correct form to use: Form 1040EZ, Form 1040A, or Form 1040. Section 2 contains step-by-step instructions for Form 1040A. Section 3 contains general information.

Your marital status, filing status, age, and gross income determine whether you have

## Section 1— Filing information

return

# Filing information to file a tax return. Gross income usually means money, goods, and property you received that you must pay tax on. It does not include nontaxable benefits, such as social security benefits. need to file a tax

Use the following chart to see whether you must file a tax return.

You must file a tax retu Your marital status at the end of 1983 was:	urn if— and your filing status is:	and at the end of 1983 you were:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
Married and living with your spouse at end of 1983 (or on the	Married, joint return	under 65 (both spouses) 65 or over (one spouse) 65 or over (both spouses)	\$5,400 \$6,400 \$7,400
date your spouse died)	Married, separate return	any age	\$1,000
Married, not living	Married, joint return	any age	\$1,000
with spouse at end of 1983	Married, separate return	any age	\$1,000
Widowed in 1982 or	Single or Head of household	under 65 65 or over	\$3,300 \$4,300
1981 and not remarried in 1983	Qualifying widow(er) with dependent child	under 65 65 or over	\$4,400 \$5,400
Widowed before 1981 and not remarried in 1983	Single or Head of household	under 65 65 or over	\$3,300 \$4,300

# Other filing requirements—

You must also file a tax return if any one of the following applied for 1983:

either you could be claimed as a dependent on your parents' return and you had \$1,000 or
more in gross income that was not earned income—for example, taxable interest and
dividends. (You must file Form 1040.)

**or** you owe any special taxes, such as social security tax on tips you did not report to your employer. (You must file Form 1040.)

- or you owe uncollected social security tax or RRTA tax on tips you reported to your employer. (You must file Form 1040.)
- or you received any advance earned income credit (EIC) payments from your employer.
- **or** you earned \$400 or more from self-employment after you deduct business expenses. (You must file Form 1040.)
- or you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,000 or more. (You must file Form 1040.)

These rules apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who are married to U.S. citizens or residents at the end of 1983 and who have elected to be treated as resident aliens.

Tax Tip: Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld from your pay. You should also file to get a refund of earned income credit if you are eligible to take the credit.

Second, be sure you use the tax form that is right for you	There are three tax forms for individuals—short Form 1040EZ for certain single taxpayers, Form 1040A, and Form 1040. All taxpayers can use Form 1040 if they want to, but you will probably save time if you are able to use one of the shorter forms instead.				
Form 1040EZ, Form 1040A, or Form 1040?	The following chart shows th taxes, and credits that can be help determine which form	shown on Forms 1040EZ, 10			
Form 1040EZ	Form 1040A	Form 1040			
Filing status: Single only	Filing status: Single, married filing joint, married filing separate, or head of housebold	Filing status: Single, married filing joint, married filing separate, head of household, or qualifying widower; with dependent child			
Number of exemptions: Only one personal exemption for yourself	Number of exemptions: All exemptions that you are entitled to claim	Number of exemptions: All exemptions that you are entitled to claim			
Only taxable income of less than \$50,000	Only taxable income of less than \$50,000	All amounts of taxable income			
Only income from: Wages, salartes, tips Interest (other than All-Savers interest) of \$400 or less	Only income from: Wages, salaries, tips Interest other than All-Savers interest) Dividends Unemployment compensation	All sources of income: Wages, salaries, tips Interest and dividends Uncomployment compensation Self-employment (including farming) (Schedules C or F) Rents and royalties (Schedule E)	Pensions and annuities State and local income tax refunds (if taxable) Capital gains (Schedule D) Gain from the sale of your home (Form 2119) Alimony received All other sources		
No itemized deductions	No itemized deductions	All itemized deductions (Use Sch			
You may deduct a part of some amounts you gave to charitable organizations	You may deduct a part of some amounts you gave to charitable organizations	State and local income taxes Real estate taxes Sales taxes Interest expenses	Charitable contributions Medical and dental expenses Casualty and theft losses Miscellaneous deductions		
No adjustments to income	Adjustments to income for: The deduction for a married couple when both work (Schedule 1) The deduction for payments to an IRA	All adjustments to income: Alimony paid Penalty for early withdrawal of savings Deduction for payments to an IRA or Keogh plan Moving expenses (Form 3903 or Form 3903F)	Employee business expenses (Form 2106) Disability income exclusion (Form 2440) Deduction for a married couple when both work (Schedule W) Other adjustments		
No other taxes	Other taxes: Advance EIC payments	Other taxes: Advance EIC payments Self-employment tax (Schedule SE) Tax on an IRA (Form 5329) Alternative minimum tax (Form 6251)	Social security tax on tips not reported to your employer (Form 4137) Uncollected social security tax on tips shown on your Form W-2 All other income taxes		
No tax credits	Only tax credits for: Partial political contributions credit Credit for child and dependent care expenses (Schedule 1) Earned income credit	All tax credits: Partial political contributions credit Earned income credit Credit for child and dependent care expenses (Form 2441) Investment credit (Form 3468) Jobs credit (Form 5884)	Foreign tax credit (Form 1116) Residential energy credit (Form 5695) Credit for the elderly (Schedules R & RP) All other credits		

Jobs credit (Form 5884)

#### Form 1040EZ for single filers

Form 1040EZ can be used only by single filers who—

- claim only one personal exemption, and
- claim no dependents, and
- have income only from wages, salaries, and tips, and have interest income of \$400 or less, and
- · have no dividend income, and
- have taxable income of less than \$50.000.

If you use Form 1040EZ, the step-by-step instructions on the back of the form are the only ones you will need for completing most of the items. However, you will have to use the 1040A tax table on pages 29-34 to complete line 9 of Form 1040EZ.

#### New items on Form 1040A for 1983

This year there are two new items on Form 1040A that before were only on Form 1040—the deduction for payments to an IRA (line 11a) and the credit for child and dependent care expenses (line 21b and Schedule 1). This means that many people who used Form 1040 in the past to claim these items can now save time by using the shorter Form 1040A instead. (Of course, these items are still on Form 1040 as well.)

#### Can you itemize deductions?

Many people choose to file Form 1040 so they can itemize deductions. Itemizing often benefits you when you have large deductions for items such as real estate taxes, state and local income taxes, mortgage interest, or medical expenses.

It would generally benefit you to itemize deductions if—

#### Your filing status is:

#### And your itemized deductions are:

- Single or Head of household
- More than \$2,300 Married filing joint or More than \$3,400
- Qualifying widow(er) with dependent child

Married filing separate

• More than \$1,700

#### Taxpayers who must use Form 1040

Use the chart on page 4 as a guide to see which form you can use. However, even if you can otherwise use Form 1040EZ or 1040A, you MUST use Form 1040 instead if any of the following special situations applies to you.

### You MUST use Form 1040 if:

- 1. You received any of the following types of income:
- \$1,000 or more of unearned income (for example, taxable interest or dividends) and you can be claimed as a dependent on your parents' return.
- Interest from an All-Savers Certificate (ASC).
- Interest or dividend income received as a nominee (that is, in your name) for someone else.
- Interest on securities transferred between interest payment dates. (You must also use Form 1040 if you paid, rather than received, the interest.)
- Capital gain distributions or nontaxable distributions.
- · Bartering income (fair market value of goods or services you received in return for your goods or services).
- · Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.

Taxpayers who must use Form 1040 (continued)

Tax Tip: If your taxable income this year is substantially larger than your average taxable income for the past four years, it may benefit you to "income average." But you must use Form 1040 to do so. Get Schedule G, Income Averaging, for details.

- 2. Your marital and filing status situation is any one of the following:
  - You are married filing a separate return and your spouse itemizes. (Note: You may be able to file Form 1040A if you had a dependent child living with you in 1983 and you lived apart from your spouse all year. See page 8.)
  - You file as a qualifying widow(er) with dependent child. (See the special rule on page 8 under Box 2, Married filing a joint return.)
  - You were a nonresident alien during any part of 1983 and you do not file a joint return. (Note: You may have to file Form 1040NR.)
  - At the end of 1983 you were married to a resident alien or dual-status alien who had U.S. source income and who has elected not to be treated as a resident alien. (Note: You can use Form 1040A if you are considered single under the rules explained on page 8 for Married persons who live apart.)
- 3. You can exclude or deduct any of the following sources of income:
- Qualified reinvested dividends from a qualified public utility. (Note: You must also file Schedule B to take the exclusion.)
- Foreign earned income you received as a U.S. citizen or resident alien. (Note: You must also file Form 2555.)
- Certain income received from sources in a U.S. possession. (Note: You must also file Form 4563.)
- 4. You made estimated tax payments in 1983 (or want to apply any part of your refund to your 1984 estimated tax). (Note: If you did not pay enough tax, you may have to pay a penalty. See page 25.)
- 5. You are a U.S. government employee or railroad employee representative and you can take a credit for excess hospital insurance benefits tax you paid in 1983. (*Note: You must also file Form 4469.*) See page 23.
- 6. You were a grantor of, or transferor to, a foreign trust that existed in 1983, OR you had an interest in, or authority over, a foreign bank account, securities account, or other foreign financial account. (Note: You must also file Schedule B.)

# Third, prepare and mail your tax return

Tax Tip: Be sure to keep a copy of your tax return for your files. After you have determined which form you can use (Form 1040EZ or Form 1040A), file only one of these forms as your tax return.

Instructions for Form 1040EZ are on the back of the form. Instructions for completing Form 1040A begin below.

Mail your return in the enclosed envelope. If you don't have one, mail the return to the Service Center for your state. See the list on page 28.

File as soon as you can after January 1, 1984, but not later than **April 16, 1984**. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868**, by the due date of your return. If you file late, you may have to pay penalties and interest. See page 26 for details.

#### Section 2— Step-by-step instructions for Form 1040A

Use these instructions when you prepare Form 1040A. They correspond to the steps and the entry lines on the form. They also refer you to IRS publications that you might find helpful.

Form 1040A and these instructions are separated into eight main steps. At the beginning of each step of the instructions is a filled-in example of the appropriate section of Form 1040A. You might find it helpful to refer to the examples as you complete your return.

The examples show a Form 1040A filled in for Jon and Lisa Brown. The Browns are filing a joint return for 1983 and have one son, whom they claim as a dependent. Both Jon and Lisa worked. They also had interest and dividend income. Jon, who was unemployed for part of 1983, received unemployment compensation. They contributed to two charities. They also paid a babysitter to care for their son while they worked.

Step 1	
Name, address	,
and social	
security number	

Tax Tip: If you

changed your name

because of marriage,

divorce, etc., be sure

Administration (SSA)

has the same name in

its records that you

return. This prevents delays in processing

have on your tax

your return.

the Social Security

Use the IRS mailing label. If you don't have a label, prin	t or type:	
Your first name and initial isf joint return, also give spouse's name and initial	Last name	Your social security no.
_Jon T. + Lisa Brown		516-04-1492
Present home address inumber and street:		Spouse's social security no.
885 Scott Street		575-10-1778
City, town or post office. State, and ZIP code Any town. Maryland 01234		

Please use the mailing label we sent you, but don't attach it until you have completed your return. Mark through and correct any errors on it. Use of the label saves processing time and speeds refunds.

If your post office does not deliver mail to your street address and you have a P.O. box, write your P.O. box number on the line for your present home address instead of your street address.

If you don't have a label, print or type the information in the spaces provided. On a joint return, if you and your spouse use different last names, separate the names with "and"—for example, "Jon Brown and Lisa Smith." Also write your own social security number and, if you are married, your spouse's number. On a joint return, be sure the numbers are in the same order as your first names. If you don't have a social security number, get Form SS-5 from your local SSA office and file it with them. If you don't receive a number by the time your return is due, write "applied for" in the space for your social security number.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the space for your spouse's social security number.

## Presidential Election Campaign Fund

Presidential	Election	Campaign	Fund

Total number of exemptions claimed.

Yes No

Congress established this fund to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the YES box. On a joint return, each of you may choose whether to have \$1 go to the fund.

Checking YES does not change the tax or refund shown on your return. This is NOT a political contribution, so you cannot claim this amount as a partial credit for political contributions on line 21a.

## Step 2 Check your filing status and figure your exemptions

1 2 3	<ul> <li>Single (See if you can use Form 1040EZ.)</li> <li>Married filing joint return (even if only one had income)</li> <li>Married filing separate return. Enter spouse's social security number above full name here.</li> <li>Head of household (with qualifying person). If the qualifying person is your your dependent, write this child's name here.</li> </ul>		but not
b	Always check the exemption box labeled Yourself. Check other boxes if they apply Yourself	ply. Write number of boxes checked up 5a and b	2
d	Other dependents: 1 Name  1 Number of months lived in your home 2 Relationship 2 Relationship 3 Number of months lived in your home 4 Did dependent have income of \$1,000 or more 5 Did you provide more than one-half of dependent's support?	Write number of children listed on Sc	<u>.</u>
		Write number of other dependents listed on 5d	<u></u>

#### Boxes 1 through 4— Filing status

Tax Tip: If you were

widowed in 1981 or 1982 and have a

dependent child, see

the special rule below

use joint tax rates to lower your tax.

for widowed taxpayers. You might be able to Check only the filing status box that applies to you. In general, your filing status depends on whether you are considered single or married.

There is a different tax rate for each filing status. The lowest rate is married filing a joint return followed by head of household. The next higher tax rate is single. The highest tax rate is married filing a separate return. If more than one filing status applies to you, choose the filing status that will give you the lowest tax.

#### Box 1 Single

Check Box 1 if any one of the following applies as of December 31, 1983:

either you were never married.

- **or** you were legally separated, according to your State law, under a decree of divorce or of separate maintenance.
- or you were widowed before January 1, 1983, and did not remarry in 1983,
- or you were married, living apart from your spouse, and you meet all five tests below.

Married persons who live apart. Even if you were not divorced or legally separated in 1983, you may be considered single and use tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. If you and your spouse each meet the tests, each of you can be treated as single.

You are **considered single** if **all five** of the following apply:

- 1. You file a separate return from your spouse, and
- 2. You lived apart from your spouse all of 1983, and
- 3. You provided over half the cost of keeping up your home for 1983, and
- 4. Your home was the principal home of your child or stepchild for more than 6 months of 1983, and
- 5. You claim this child or stepchild as your dependent.

Note: If you meet all five tests shown above and, in addition, your dependent child lived in your home ALL year, you can file as head of household instead of single. (See page 9.)

### Box 2 Married filing a joint return

A husband and wife may file a joint return even if only one had income or they do not live together all year. However, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. This means, for example, that if one spouse does not pay the tax due on the joint return, the other spouse may have to. You may file a joint return if **any** one of the following applies:

either you were married as of December 31, 1983, even if you did not live together at the end of 1983,

**or** your spouse died in 1983 and you did not remarry in 1983.

Tax Tip: If both you and your spouse ! worked this year and received "qualified earned income," you can take a special deduction. See page 18 for more details.

Note: If you file a joint return for 1983, you may not, after the due date for filing that return, amend that return to file married filing separately.

**Special rule for widowed taxpayers who have a dependent child.** If your spouse died in 1981 or 1982 and you did not remarry in 1983, you may be able to file as a **qualifying widow(er) with dependent child** and use joint return tax rates to lower your tax. But you will have to use Form 1040 instead of Form 1040A. You can use this filing status if **all four** of the following apply:

- 1. You have a child (including stepchild or foster child) whom you claim as a dependent.
- 2. This child lived in your home for all of 1983 (except for temporary absences).
- 3. You paid over half the cost of keeping up your home for this child.
- 4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as qualifying widow(er) with dependent child, refer to page 9 to see if you can file as head of household. Otherwise, you must file as single.

**Special rule for nonresident aliens and dual-status aliens.** You may be able to file a joint return with your spouse if, at the end of 1983, you were a nonresident alien or a dual-status alien and were married to a citizen or resident of the United States. You

#### Box 2 Married filing a joint return (continued)

and your spouse must also agree to be taxed on your combined worldwide income. For more details, see Tele-Tax Information on page 37 or get Publication 519, U.S. Tax Guide for Aliens.

### Box 3 Married filing a separate return

Tax Tip: If you were married in 1983 but lived apart from your spouse all year, read the special rule on page 8 under the single filing status to see if you can be considered "single."

Some married couples file separate tax returns because each wants to be responsible only for his or her own tax.

However, in almost all instances, if you file a separate return, you will pay more Federal tax. This is because the tax rate is higher for married persons filing separately. And in general, you cannot get certain important tax benefits. For example, if you file a separate return:

- You cannot take the deduction for a married couple when both work.
- You cannot take the credit for child and dependent care expenses in most instances.
- You cannot take the earned income credit.
- You must include in income the total amount of any unemployment compensation you received in 1983 if you lived with your spouse at any time in 1983.
- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

#### Special rules for filing a separate return

- 1. Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to taxpayers in community property states. For more information, get Publication 555, Community Property and the Federal Income Tax.
- 2. If your spouse itemizes deductions, you must itemize and use Form 1040.
- 3. Each of you must enter the other's name and social security number in the spaces provided on the form. If your spouse does not file, check the boxes on line 5b that apply if you can claim the exemption(s) for your spouse.

# Box 4

This filing status is for unmarried individuals who provide a home for certain other persons. You may file as head of household if:

- You were unmarried as of December 31, 1983 (this includes some married couples who lived apart all year or who were legally separated), and
- You provided over half the cost of keeping up a home that was the principal home all year for any one of the following relatives:
- 1. Your unmarried child or grandchild who lived with you in your home all year (except for temporary absences, such as for school). This child does not have to be your dependent.

Note: You must write this child's name in the space provided on line 4 if the child is not your dependent.

- 2. Your married child or grandchild whom you can claim as a dependent. This child had to live with you in your home all year (except for temporary absences, such as for school).
- 3. Your parent whom you can claim as a dependent. Your parent did not have to live in your home in 1983.
- Any other relative whom you can claim as a dependent. This relative must have lived with you in your home all year. For the definition of "relative," see page 11.

**Note:** To determine whether someone is your "dependent," see the instructions for lines 5c and 5d that begin on page 10.

Your "child" includes the following:

- Your son, daughter, stepchild, adopted child; and
- · A child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption.

#### Special rules

- You do not qualify as head of household if your relative described in 2, 3, or 4 above is your dependent under the rules for Dependent supported by two or more taxpayers (explained on page 12).
- If you received payments under the program for Aid to Families with Dependent Children (AFDC), and you used them to pay part of the cost of keeping up your home, you cannot count the payments as an amount you paid for keeping up your home.

## Head of household

Tax Tip: If you were married in 1983 but lived apart from your spouse all year, see page 8 for the special rule for Married persons who live apart. If you meet all the tests under this special rule, you may be able to file as head of household.

# Lines 5a through 5e Exemptions

An exemption is a tax benefit. For each exemption you take — either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,000 the amount of income on which you must pay tax.

#### Line 5a. Exemptions for yourself

Please be sure to check the exemption box(es) that apply to you.

#### If you were:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

#### You can take:

- One exemption for yourself
- · Two exemptions for yourself
- Two exemptions for yourself
- Three exemptions for yourself

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1984, you can take the extra age exemption for 1983.

**Blindness.** If you were completely blind, attach a statement to your return describing this condition.

If you were partially blind, you can take the blindness exemption if: **either** you can't see better than 20/200 in your better eye with eyeglasses or contact lenses, **or** your field of vision is 20 degrees or less.

If you were partially blind, attach a certified statement from your eye doctor describing this condition. If your eye condition is not likely to improve, you need to attach a statement only once. In later years, just mention that you have already filed a statement.

### Line 5b. Exemptions for your spouse

The same rules apply for your spouse's exemptions as for yours. If you are filing a joint return, you can always take the exemptions that apply for your spouse.

## If your spouse was:

- · Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

#### You can take:

- · One exemption for your spouse
- · Two exemptions for your spouse
- Two exemptions for your spouse
- · Three exemptions for your spouse

If you are filing a separate return, you can take exemptions for your spouse only if he or she—

- 1. is not filing a return, and
- 2. had no taxable income, and
- 3. was not the dependent of another person.

If at the end of 1983 you were divorced or legally separated, you cannot take an exemption for your former spouse.

**Note:** You are considered as married for the whole year if, as of the end of 1983, you were separated under an interlocutory (not a final) decree of divorce.

**Death of your spouse.** If your husband or wife died in 1983, and you did not remarry by the end of 1983, check the boxes for the exemptions you could have taken for your spouse on the date of death. For other filing instructions, see **Death of taxpayer** on page 26.

### Lines 5c and 5d. Exemptions for dependent children and other dependents

You can claim an exemption for each of your dependents. Each person you claim as a dependent must have been alive during some part of 1983. This includes a baby born in 1983 or a person who died in 1983.

On line 5c write the name of each dependent child who lived with you. On line 5d write the name and other information for other dependents, including your dependent children who did not live with you.

Five tests to determine whether you can claim someone as a dependent **Te**  There are five tests to determine whether someone is your dependent: the relationship test, married dependent test, citizen or resident test, income test, and support test.

Each dependent must meet all five of the following tests:

**Test 1— Relationship.** Your dependent must be **either** your relative,

or someone who lived in your home as a member of your household all year; the relationship must not violate local law.

The following are considered your relatives:

- Your child. Your child includes your son, daughter, stepchild, adopted child; a child
  who lived in your home as a family member, if placed with you by an authorized
  placement agency for legal adoption; and a foster child (any child who lived in your
  home as a family member for the whole year).
- · Your grandchild.
- · Your son-in-law, daughter-in-law.
- · Your parent, grandparent, stepparent, parent-in-law.
- · Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- · If related by blood, your aunt, uncle. nephew, niece.

#### Test 2— Married dependent. Your married dependent cannot file a joint return.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.

Test 3- Citizen or resident. The dependent must be

either a U.S. citizen or resident alien,

- or a resident of Canada or Mexico.
- or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.
- **Test 4— Income.** Generally, the dependent's gross income must be less than \$1,000. Gross income does not include nontaxable benefits such as social security or welfare benefits.

Special rules for your dependent child. Your dependent who is your child does not have to meet this income test if:

either your child was under 19 at the end of 1983,

either your child was under 19 at the end of 1983, or your child qualifies as a student dependent.

\_\_\_\_\_

- Your child is a "student dependent" if he or she:
   meets tests 1, 2, and 3 (above) and test 5 (below), and
- was enrolled as a full-time student at a school during any 5 months during 1983, or
- took a full-time, on-farm training course during any 5 months of 1983. (The course had to be given by a school or a state, county, or local government agency.)

To be a full-time student, the child must be enrolled in school for the number of hours or classes that the school considers to be full-time.

School includes elementary, junior and senior high schools; colleges, universities; and technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

**Test 5— Support.** The general rule is that you had to provide over half the dependent's support in 1983. If you file a joint return, support can come from either spouse. For exceptions to the support test, see page 12 Children of divorced or separated parents and Dependent supported by two or more taxpayers.

Support includes food, a place to live, clothing, medical and dental care, and education. Support also includes such items as a car and furniture, but only if they are given to the dependent, or if the dependent buys them, solely for his or her own use or benefit. In figuring support, use the actual cost of these items. However, you should figure the cost of a place to live at its fair rental value.

Tax Tip: Your child can take a \$1,000 personal exemption on his or her own tax return if he or she files one. This is true even if you can also claim this child as a dependent on your own return. Exemptions for dependent children and other dependents (continued)

Tax Tip: If you care for a foster child, see Tele-Tax Information on page 37 or Publication 501, Exemptions, for special rules that apply.

Tax Tip: To figure the amount of support provided, a parent who has remarried and has custody may count the support furnished by the new spouse.

In figuring support, you must include money used by the dependent for his or her own support, even if this money was not taxable. Examples are social security and welfare benefits, gifts, and savings.

Support does **not** include such items as income and social security taxes, life insurance premiums, or funeral expenses for your deceased dependent. If your dependent is a student, do not include his or her scholarships.

**Children of divorced or separated parents.** When both parents together give over half of the child's support, the general rule is that the parent who had custody for most of the year can take the child's exemption. But there are two exceptions.

Parent who does not have custody. If you do not have custody (or you have custody for the shorter time), you can still claim the exemption for your child or children if:

either you gave at least \$600 toward each child's support in 1983 and your divorce decree or separation agreement states that you can claim the child as a dependent,

**or** you gave at least \$1,200 toward each child's support in 1983 and the other parent cannot prove that he or she gave more than you did.

**Dependent supported by two or more taxpayers.** Even if you did not provide more than half of another person's support, you might still be able to claim the person as a dependent if ALL of the following apply:

- 1. You and one or more other eligible persons together provided over half of another person's support, and
- 2. You provided more than 10% of that person's support, and
- 3. No one alone provided over half of that person's support, and
- 4. Tests 1 through 4 on page 11 are met, and
- 5. You attach Form 2120, Multiple Support Declaration, to your return. Each eligible person who paid over 10% of support must complete Form 2120 so you can attach these forms to your return. The form states that you alone will claim the person as a dependent in 1983.

# Step 3 Figuring your total income

6 Wages, salaries, tips, etc. (Attach Form(s) W-2.)	6	9,080.00
7 Interest income. (If line 7 is over \$400, also complete Schedule 1, Part	I.) 7	250.00
Schedule 1, Part II.) 8a is over \$400, also complete 8a 2	40.00	
b Exclusion. See the instructions on page 14. 8b 2  c Subtract line 8b from line 8a. Write the result.	00.00 <sub>8c</sub>	40.00
Unemployment compensation (insurance), from Form(s) 1099-G. 4 Repayment 30000 9a 3,000 b Taxable amount, if any, from the worksheet on page 15 of the instruction	00 · 00 ions. 9b	-O
10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income.	10	9,370.00

#### Rounding off to whole dollars

You may find calculations easier if you round off cents to the nearest whole dollar. But if you do round off, do so for all amounts. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.67 becomes \$236.

#### Refunds of state or local income taxes

If you received a refund, credit, or offset of state or local income taxes in 1983, the state or other taxing authority may send you a **Form 1099-G** showing the amount of this refund, credit, or offset. You do not have to include this amount in your income for 1983 if you filed—

- Form 1040EZ for 1982, or
- Form 1040A for 1982, or
- Form 1040 for 1982 and you did not itemize deductions on Schedule A of Form 1040.

Note: If you itemized deductions on Form 1040 for 1982, you may have to report part or all of the amount shown on Form 1099-G as income on Form 1040 for 1983. See Tele-Tax Information on page 37 or Publication 525, Taxable and Nontaxable Income, for details.

# Figuring your total income (continued)

#### Special rules for taxpayers in community property states

Married couples living in community property states must follow state law to determine what is community property and what is individual property. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

Be sure to get **Publication 555**, Community Property and the Federal Income Tax. It explains the rules for couples living in community property states. In general, the special rules for reporting only your own income apply if:

- 1. You and your spouse lived apart all year, and
- 2. You do not file a joint return, and
- 3. You did not transfer community earned income to your spouse before the end of the year, and
- Your spouse did not transfer community earned income to you before the end of the year.

#### Line 6. Wages, salaries, tips, etc.

Include the total of all income you received from wages, salaries, and tips. This should be shown in Box 10 of the W-2 form that each employer is required to give you. For a joint return, also be sure to include your spouse's income on line 6.

Be sure to report income from tips you actually received, even if the income is not included in Box 10 of your W-2. If you had any social security tax due on tips you did not report to your employer, you must use Form 1040 to pay this tax. For details on allocated tips, see **Publication 531**, Reporting Income From Tips.

If you don't have a W-2 form by January 31, ask your employer for one. If you don't get one from your employer by February 15, contact your local IRS office. You must still report your earnings even if you don't get a W-2 from your employer. If you lose your W-2 form or the one that you have is incorrect, ask your employer for a new one.

#### Line 7. Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, tax refunds, seller-financed mortgages, etc. Include any interest that you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook.

Tax Tip: If you redeemed a time savings deposit early, your interest statement may show a penalty for early withdrawal. You can deduct this penalty, but you must use Form 1040 to take the deduction.

Note: Generally, amounts you received from money market funds are not interest income.

Instead, you should report these amounts as dividends.

Use Form 1040 instead of Form 1040A if any of the following apply:

- You received any interest from an All-Savers Certificate (ASC).
- · You received interest as a nominee for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.

Each payer will usually send you **Form 1099-INT** or a similar statement showing interest you must report. Even if you do not receive a statement, you must report all taxable interest. For more information on interest income, see **Tele-Tax Information** on page 37 or **Publication 550**, Investment Income and Expenses.

Note: Be sure each payer of interest has your correct social security number. Otherwise, beginning in 1984 each payer may withhold 20% of the interest income. You may also be subject to penalties. For more information, see Publication 550.

If the amount on line 7 is over \$400, also complete and attach Schedule 1, Part I, Interest income.

Tax-exempt interest. If you received a Form 1099-INT for tax-exempt interest, such as from municipal bonds, do not include this income on line 7. If you are completing Schedule 1. Part I, include in line 1 the tax-exempt interest as shown on Form 1099-INT. Several lines above line 2, put a subtotal of all interest income. Below this subtotal, write "Tax-Exempt Interest" and show the amount of this interest. Subtract this amount from the subtotal and write the result on line 2 of Part I.

In the example on page 12, the Browns reported \$250 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400, they did not have to complete the interest section of Schedule 1.

#### Line 8. Dividends

Use line 8 to report dividend income. There are three parts to this line:

Line 8a. Report your total dividends on line 8a.

Each payer will usually send you **Form 1099-DIV**, or a similar statement. It will show you whether your dividend qualifies for the dividend exclusion. If you are unsure, contact the corporation. Report all taxable dividends even if you did not receive a statement.

Note: Be sure each payer of dividends has your correct social security number. Otherwise, beginning in 1984 each payer may withhold 20% of the dividend income. You may also be subject to penalties. For more information, see Publication 550, Investment Income and Expenses.

If the amount on line 8a is over \$400, also complete and attach Schedule 1, Part II, Dividend income.

Use Form 1040 instead of Form 1040A if any of the following apply:

- You had capital gain distributions or nontaxable distributions.
- You received dividends as a nominee for someone else.
- You exclude qualified reinvested dividends from a qualified public utility.

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends. But they are really interest and should be reported on line 7.

**Line 8b, Dividend exclusion.** You can exclude (subtract) up to \$100 of qualifying dividend income. (You can exclude up to \$200 on a joint return regardless of which spouse owns the stock.) On line 8b show the amount of your exclusion.

In the example on page 12, Jon Brown had \$190 in dividends on stock he owned separately. Jon and Lisa also received \$50 in dividends on stock they owned jointly. Since they are filing a joint return, they can claim a \$200 dividend exclusion. If they had filed separate returns, Jon could have claimed a \$100 dividend exclusion. However, Lisa could have claimed only a \$25 dividend exclusion. This is because she is treated as having received one-half of the jointly-owned dividends.

Qualifying dividends. Only dividends from domestic corporations qualify for the dividend exclusion.

**Nonqualifying dividends.** Dividends from the following do **not** qualify for the exclusion:

- Money market funds, unless the corporation has told you how much of the dividend you can exclude.
- · Foreign corporations.
- Real estate investment trusts (REITS).
- Exempt corporations (such as charitable organizations and farmers' cooperative associations).

For more details on the dividend exclusion, get Publication 550.

**Line 8c.** Subtract line 8b from line 8a. Write your answer on line 8c. If it's less than zero, write -0-.

### Line 9. Unemployment compensation

If you received unemployment compensation in 1983, you might have to pay tax on some or all of it. Your state will send you a **Form 1099-G**, showing the amount you were paid. Write this amount on line 9a. Then use the worksheet on page 15 to see if any of it is taxable.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on line 6. If you pay back these supplemental unemployment benefits in a later year because you receive payments under the Trade Act of 1974, you can deduct the repayment. However, you must use Form 1040 to do so. For more details, get **Publication 525**, Taxable and Nontaxable Income.

Line 9. Unemployment compensation (continued)	Unemployment compensation worksheet Check only one box:  □ a. Single—write \$12,000 on line H below.  □ b. Married filing a joint return—write \$18,000 on line H below.  □ c. Married not filing a joint return and lived with your spouse at any time write -0- on line H below.  □ d. Married not filing a joint return and DID NOT live with your spouse the year—write \$12,000 on line H below.	
Here is a sample worksheet showing	A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.	A\$3,000.00
how the Browns figure	B. Write amount of any 1983 unemployment compensation payments repaid in 1983.	700.00
how much, if any, of	Also write "repayment" and the amount in the space to the left of line 9a.	B. <u>-</u> 300.00
their unemployment	C. Subtract line B from line A. Write the result.  D. Add lines 6. 7, and 80 of Form 1040A. Write the total.	C. = 2,700.00 D. + 9,370.00
compensation is	D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.	D. + 9,370.00 E. = 12,070.00
•	F. Write the amount, if any, from line 11a, IRA deduction.	F0
taxable. Jon Brown	G. Subtract line F from line E. Write the result.	G. = 12,070.00
received unemployment	H. Write: /\$12,000 if you checked Box a or d above.	
compensation of \$3,000	\$18,000 if you checked Box b above.	H18,000.00
in 1983. He was	O- if you checked Box c above.	·
overpaid \$300 and	I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of	
repaid this amount in	Form 1040A.	I. <u>=</u>
1983.	J. Divide the amount on line I by 2. Write the result.	J
	K. Write the smaller of line C or line J. Also write this amount on line 9b of Form	
	1040A.	K
	Unemployment compensation worksheet (keep for your records) Check only one box:  ☐ a. Single—write \$12,000 on line H below.  ☐ b. Married filing a joint return—write \$18,000 on line H below.	
	Check only one box:  ☐ a. Single—write \$12,000 on line H below.	
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments	
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the	spouse at any time A
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.	A
	<ul> <li>Check only one box:</li> <li>a. Single—write \$12,000 on line H below.</li> <li>b. Married filing a joint return—write \$18,000 on line H below.</li> <li>c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> </ul>	A  B C
	<ul> <li>Check only one box:</li> <li>□ a. Single—write \$12,000 on line H below.</li> <li>□ b. Married filing a joint return—write \$18,000 on line H below.</li> <li>□ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>□ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> <li>D. Add lines 6, 7, and 8c of Form 1040A. Write the total.</li> </ul>	A  B C D. +
	<ul> <li>Check only one box:</li> <li>□ a. Single—write \$12,000 on line H below.</li> <li>□ b. Married filing a joint return—write \$18,000 on line H below.</li> <li>□ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>□ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> <li>D. Add lines 6, 7, and 8c of Form 1040A. Write the total.</li> <li>E. Add lines C and D. Write the total.</li> </ul>	B. —
	<ul> <li>Check only one box:</li> <li>□ a. Single—write \$12,000 on line H below.</li> <li>□ b. Married filing a joint return—write \$18,000 on line H below.</li> <li>□ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>□ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> <li>D. Add lines 6, 7, and 8c of Form 1040A. Write the total.</li> <li>E. Add lines C and D. Write the total.</li> <li>F. Write the amount, if any, from line 11a, IRA deduction.</li> </ul>	A  B C D. +
	<ul> <li>Check only one box:</li> <li>□ a. Single—write \$12,000 on line H below.</li> <li>□ b. Married filing a joint return—write \$18,000 on line H below.</li> <li>□ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>□ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> <li>D. Add lines 6, 7, and 8c of Form 1040A. Write the total.</li> <li>E. Add lines C and D. Write the total.</li> </ul>	B. —
	<ul> <li>Check only one box:</li> <li>□ a. Single—write \$12,000 on line H below.</li> <li>□ b. Married filing a joint return—write \$18,000 on line H below.</li> <li>□ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.</li> <li>□ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.</li> <li>A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.</li> <li>B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.</li> <li>C. Subtract line B from line A. Write the result.</li> <li>D. Add lines 6, 7, and 8c of Form 1040A. Write the total.</li> <li>E. Add lines C and D. Write the total.</li> <li>F. Write the amount, if any, from line 11a, IRA deduction.</li> </ul>	B C. = D. + E. = F
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.  C. Subtract line B from line A. Write the result.  D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.  F. Write the amount, if any, from line 11a, IRA deduction.  G. Subtract line F from line E. Write the result.  H. Write:   \$12,000 if you checked Box a or d above.  \$18,000 if you checked Box b above.	B C. = D. + E. = F
	Check only one box:  □ a. Single—write \$12,000 on line H below.  □ b. Married filing a joint return—write \$18,000 on line H below.  □ c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  □ d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.  C. Subtract line B from line A. Write the result.  D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.  F. Write the amount, if any, from line 11a, IRA deduction.  G. Subtract line F from line E. Write the result.  H. Write:  \$12,000 if you checked Box a or d above.  \$18,000 if you checked Box b above.  -0- if you checked Box c above.	B C D. + E. = F G
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.  C. Subtract line B from line A. Write the result.  D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.  F. Write the amount, if any, from line 11a, IRA deduction.  G. Subtract line F from line E. Write the result.  H. Write:  \$12,000 if you checked Box a or d above.  \$18,000 if you checked Box b above.  -0- if you checked Box c above.  1. Subtract line H from line G. If zero or less, stop here and write -0-	B C D. + E. = F G
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.  C. Subtract line B from line A. Write the result.  D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.  F. Write the amount, if any, from line 11a, IRA deduction.  G. Subtract line F from line E. Write the result.  H. Write:  \$12,000 if you checked Box a or d above.  \$18,000 if you checked Box b above.  -0- if you checked Box c above.  I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of Form 1040A.	B C D. + E. = F G
	Check only one box:  a. Single—write \$12,000 on line H below.  b. Married filing a joint return—write \$18,000 on line H below.  c. Married not filing a joint return and lived with your spouse at the year—write -0- on line H below.  d. Married not filing a joint return and DID NOT live with your during the year—write \$12,000 on line H below.  A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.  B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.  C. Subtract line B from line A. Write the result.  D. Add lines 6, 7, and 8c of Form 1040A. Write the total.  E. Add lines C and D. Write the total.  F. Write the amount, if any, from line 11a, IRA deduction.  G. Subtract line F from line E. Write the result.  H. Write:  \$12,000 if you checked Box a or d above.  \$18,000 if you checked Box b above.  -0- if you checked Box c above.  1. Subtract line H from line G. If zero or less, stop here and write -0-	B C D. + E. = F G

# Step 4 Adjusted gross income

11.	IRA deduction, from the worksheet on page 17.	11a			
Ь	Write IRA payments made in 1984 that you included on line 11a: (\$				
12	Deduction for a married couple when both work. Complete Schedule 1, Part III.	12			
13	Add lines 11a and 12. Write the total. These are yo	ur total adju	stments.	3	190.00
14	Subtract line 13 from line 10. Write the result. This gross income.	s is your adju	usted	1.1	9 180 00

Line 11.
Payments to an
Individual
Retirement
Arrangement (IRA)
New item on 1040A
for 1983!

You can deduct payments made to your IRA for 1983 on line 11a of Form 1040A. Use the worksheet on page 17 of the instructions to figure how much you can deduct.

You should receive Form 5498 or a similar statement, showing ALL payments made to your IRA during 1983. Use this amount when you complete the worksheet on page 17, BUT please note the following:

- If you made payments to your IRA in 1983 that you deducted on your 1982 Form 1040, DO NOT include these payments in the worksheet on page 17 and DO NOT deduct them on your 1983 tax return. You have already deducted these payments for 1982.
- If you made payments to your IRA in 1984 by the due date of your tax return, including extensions, that you want to deduct on your 1983 Form 1040A, be sure to include these payments when you complete the worksheet on page 17. Also write this amount on line 11b of Form 1040A.

If any of the following apply, you must use Form 1040 instead of Form 1040A:

- Your employer made payments to your IRA under a Simplified Employee Pension (SEP) plan.
- You made deductible employee contributions (DECs) to your employer's qualified plan.
- You received any taxable distribution from your IRA.
- You received amounts from one IRA and transferred them to another IRA or you
  received amounts from one qualified pension or profit-sharing plan and transferred
  them to an IRA. The amounts you received and transferred are called "rollover"
  payments.
- You owe tax on any early distributions from your IRA, any excess payments made to your IRA, or any excess accumulations in your IRA account.

For more information, see Tele-Tax Information on page 37 or Publication 590, Individual Retirement Arrangements (IRA's).

Married taxpayers. If both you and your spouse worked and you both have IRAs, figure each spouse's deduction separately using columns 1 and 2 of lines A through F of the worksheet. Then add the separate deductions and write the total amount on line 11a of Form 1040A.

If you made payments to your nonworking spouse's IRA, complete lines A through N (column 1) of the worksheet and write the amount from line N on line 11a of Form 1040A.

**Note:** If you are divorced, and a nonworking spouse's IRA was set up for your benefit before the divorce, special rules regarding the deductions for payments to this IRA may apply. See Publication 590 for details.

Line 11. Payments to an IRA (continued)		Worksheet to figure your IRA deduction (keep for your records)		(1) Your IRA		(2) ir working ouse's IRA
		Write IRA payments you made in 1983 (from Form 5498 or a similar statement) that you are deducting for 1983.  However, do not include on line A any amount you paid in 1983 and deducted on your 1982 Form 1040.	Α.		Α.	,
	В.	Write IRA payments you made, if any, in 1984 by the due date of your return, including extensions, that you are deducting for 1983.	B.		B.	
	C.	Add amounts on lines A and B.	C.	•	C.	
	D.	Write your wages, salaries, and tips.	D.		D.	
	E.	Maximum amount.	E.	\$2,000.00	E.	\$2,000.00
	F.	Compare amounts on lines C, D, and E. Write the smallest of the three amounts on line F. If you are married and made payments to your nonworking spouse's IRA, go on to line G. Otherwise, stop here and add the amounts in columns 1 and 2 (if applicable) from line F, and write the total on Form 1040A, line 11a.	F.		F.	
		Write IRA payments made in 1983 for your nonworking spouse (from Form 5498 or a similar statement) that you are deducting for 1983. However, do not include on line G any amount you paid in 1983 and deducted on your 1982 Form 1040.	G.			
	Н.	Write IRA payments made for your nonworking spouse, if any, in 1984 by the due date of your return, including extensions, that you are deducting for 1983.	Н.	<u>.</u>		
	I.	Add amounts on lines G and H.	I.		•	
	J.	Write the amount from line D (column 1) above.	J.			
	K.	Maximum amount.	K.	\$2,000.00		
	L.	Compare amounts on lines I, J, and K. Write the smallest of the three amounts on line L.	L.			
	M.	Add amounts on line F (column 1) and line L. Write the total, but not more than \$2,250.	M.			
	N.	Compare amounts on lines J and M. Write the smaller of the two amounts on line N. Also write this amount on Form 1040A, line 11a.	N.			
	Note:	If your deduction on line 11a of Form 1040A include through the due date of your return, including extended amount of these payments on line 11b of Form 1040.	ension			

Line 12.
Deduction for a married couple when both work

If you are married and you and your spouse both work and file a joint return, you may be able to take a deduction that will reduce your income.

Complete and attach Schedule 1, Part III, to figure the deduction. Write the amount from line 6 of Part III on line 12 of Form 1040A.

Note: Do not consider community property laws in figuring your earned income.

In the example on page 12, the Browns deducted \$190 on line 12 of their return because they both worked and they filed a joint return. Jon's wages were \$7,180 and Lisa's wages were \$1,900. Since Lisa's wages were the smaller of the two, they figured their deduction on her wages.

Here is a sample worksheet showing how the Browns figure their deduction on Schedule 1, Part III.

SAMPLE  1 Wages, salaries, tips, etc., from line 6	(a) You		Your spouse	
of Form 1040A.	1	7,180.00		1,900 00
2 IRA deduction, from line 11a of Form 1040A.	2 -	-0		-0
3 Subtract line 2 from line 1. Write the result.	3 =	7,180.00	=	1,900.00
4 Write the amount from line 3, column (a) or (b) above, whichever is smaller.			4	1,900.00
5 Multiply the amount on line 4 by 10% (.10).			5	× .10
<b>6</b> Write your answer here and on line 12 of Form 1040A.			6 -	190.00

### Line 14. Adjusted gross income

Subtract line 13 from line 10. This is your adjusted gross income for 1983.

If line 14 is less than \$10,000, you might be eligible for the earned income credit. See page 23 of the instructions for more details.

# Step 5 Figuring your taxable income

Write the amount from line 14.

Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions.

16 15.00

17 Subtract line 16 from line 15. Write the result.

18 Multiply \$1,000 by the total number of exemptions claimed on line 5e.

18 3,000.00

19 Subtract line 18 from line 17. Write the result. This is your taxable income.

Line 16.
Allowable part of your charitable contributions

Also use these instructions when completing line 4 of Form 1040EZ.

Tax Tip: For more details on what qualifies as a charitable contribution, get Publication 526, Charitable Contributions.

You can deduct part of what you gave to certain charitable organizations when you use Form 1040EZ or Form 1040A. The amount you can deduct depends on your filing status and how much you actually contributed to qualified organizations. Qualified organizations are religious, charitable, educational, scientific, or literary in purpose, or are those that work to prevent cruelty to children or animals.

Contributions can be in the form of cash (including checks and money orders, etc.), property, or out-of-pocket expenses you paid to do volunteer work.

Examples of contributions you CAN deduct:

- Gifts to churches, temples, synagogues, Salvation Army, Red Cross, Scouts, United Way, etc.
- Gifts to nonprofit schools and hospitals.
- Gifts to veterans' and certain cultural groups.

Examples of contributions you CANNOT deduct:

- Political contributions (but see line 21a instructions).
- Gifts to individuals, foreign organizations, and civic leagues.
- · The value of your time or services.
- The cost of raffle, bingo, or lottery tickets.
- Value of blood given to a blood bank.

Chavitable	CAMPIE		Page 19
Charitable contributions	SAMPLE		
(continued)	A. Cash contributions (including checks, money orders, etc.)	A.	60.00
	B. Contributions of property	B. +	0-
Here is a sample	C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =	60.00
worksheet showing	D. Multiply the amount on line C by 25% (.25).	<u>D.</u> ×	.25
how the Browns figure their deduction. They	E. Write your answer here and on line 16 of Form 1040A (or on line 4 of Form 1040EZ).	E. =	15.00
gave \$60 to qualified charities.	Had the Browns given more than \$100, their deduction on li limited to \$25. This is because the deduction cannot be more		ave been
	Worksheet to figure your charitable contributions deduct (keep for your records)	tion	
	A. Cash contributions (including checks, money orders, etc.)	Α.	<u> </u>
	B. Contributions of property	B. +	
	C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	<b>C</b> . =	
	D. Multiply the amount on line C by 25% (.25).	D. ×	.25
	E. Write your answer here and on line 16 of Form 1040A (or line 4 of Form 1040EZ).	on E. =	
Line 18. Exemptions	You are entitled to a \$1,000 deduction for each exemption yo \$1,000 by the number of exemptions shown on line 5e. Write		
Line 19. Taxable income	Subtract line 18 from line 17. This is your taxable income. Yamount.	Your tax is figu	red on this
IRS will figure your tax and your earned income credit for you	If you want us to, we will figure your tax for you. If it turns much tax, we will send you a refund. If you did not pay enoubill. We won't charge you interest or a late payment penalty 30 days of the notice date or by the due date for your return	igh tax, we'll s if you pay the	end you a bill within
	<ol> <li>To have IRS figure your tax for you—</li> <li>Fill in the parts of the return through line 19 that apply to you. If you file a joint return, use the space in the margin to the own taxable income and that of your spouse.</li> <li>Complete lines 21a, 21b, and 24a if they apply to you. If you payments, in the space to the left of line 23 entry space, write amount of the payment. Your Form(s) W-2 will show these payment. Your Form(s) W-2 will show these payments.</li> <li>Complete and attach Schedule 1 of Form 1040A if required.</li> <li>Sign and date your return (both spouses must sign a joint rety. Mail your return by April 16, 1984.</li> </ol>	left of line 19 to received any te "AEIC" and ayments.	advance EIC
	If you can take the earned income credit (see line 24b instrutor for you too. If you don't have to file a return, but are filing of income credit, follow all of the above instructions.		

Step 6 Figuring your tax,	If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.									
credits, and	20 Find the tax on the amount on line 19. Use the tax table, pages 29-34. 20 319.0	<u>)(</u>								
payments	21a Partial credit for political contributions. See page 20 of the instructions.									
	b Credit for child and dependent care expenses.  Complete Schedule 1, Part IV. 21b 90.00									
	Add lines 21a and 21b. Write the total. These are your total credits. 22 90.€									
	23 Subtract line 22 from line 20 Write the result. This is your total tax. 23 281.	<u>x</u>								
	24a Total Federal income tax withheld. This should be shown in Box 9 of your W-2 formiss. (If line 6 is more than \$35,700, see page 23 of the instructions.)  24a 485.00									
	\$35.700, see page 23 of the instructions.\(\) 24a 4\(\) 25\(\) Q0 <b>b</b> Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions. 24b 103\(\) Q0									
	25 Add lines 24a and 24b. Write the total. These are your total payments. 25 588.0	$\infty$								
Line 20.	Find your tax in the tax table on pages 29–34.									
Figuring your income tax	Note: The tax in the table has been figured so that it already includes the zero bracket amount and the reduced tax rates.									
Line 21a. Partial credit for political	You can take a credit for part of what you gave in 1983 to help pay the campaign expenses of candidates for public office and to political committees and newsletter funds of candidates and elected public officials.									
contributions	Note: You cannot deduct political contributions as a charitable contribution on line 16 of Form 1040A.									
Tax Tip: If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 21a as a political contribution.	Married couples filing a joint return:  • If you gave \$200 or more, you can take a credit for \$100.  • If you gave less than \$200, you can take a credit for one-half of what you gave.  All other filing statuses:  • If you gave \$100 or more, you can take a credit for \$50.  • If you gave less than \$100, you can take a credit for one-half of what you gave.  Note: The credit you claim on line 21a cannot be more than the amount of the tax shown on line 20.									
Line 21b. Credit for child and dependent care expenses  New item on Form	You may be able to take a credit against your tax if you paid someone to care for yould, or disabled spouse, or disabled dependent so that you (or your spouse if you married) could work or look for work. The instructions that begin below explain:  • Who can qualify you for the credit,  • Who can take the credit,  • What qualified child and dependent care expenses are, and									
1040A for 1983!	<ul> <li>How to figure the credit.</li> <li>Who can qualify you for the credit</li> </ul>									
	If you worked or looked for work in 1983, you may be able to take a tax credit for expenses you paid for the care of any one of the following qualifying persons:  • Any person under age 15 whom you can claim as a dependent (but see, Child of divorced or separated parents, on page 21).  • Your disabled spouse who is not able to care for himself or herself.  • Any disabled person not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had \$1,000 or more of									

Line 21b. Credit for child and dependent care expenses (continued) Child of divorced or separated parents. If you were divorced, legally separated, or separated under a written agreement, your child is a qualifying person if you had custody of the child for the longer period during 1983. The child does not have to be your dependent. However, he or she must meet all of the following tests:

The child—

- 1. Received over half of his or her support from both parents, and
- 2. Was in the custody of one or both parents for more than half of 1983, and
- 3. Was under 15, or was disabled and unable to care for himself or herself.

#### Who can take the credit

To be eligible to take the credit, all of the following must apply:

- 1. You (and your spouse if you were married) paid for the care so you could work or look for work.
- 2. The qualifying person lived in your home.
- 3. You (and your spouse if you were married) paid more than half the cost of keeping up your home. (See **Tele-Tax Information** on page 37 or **Publication 503**, Child and Disabled Dependent Care, for an explanation of what costs are included.)
- 4. You must file a joint return if you were married unless-

either you were legally separated,

- **or** you lived apart from your spouse during the last 6 months of the year. If this situation applied, the qualifying person must have lived in your home more than 6 months in 1983, and you must have provided more than half the cost of keeping up your home.
- 5. You paid someone, other than your spouse or a person whom you can claim as a dependent, to care for the qualifying person.

**Note:** If the person you paid to provide the care is your child, he or she must be at least age 19 by the end of the year.

#### What qualified child and dependent care expenses are

You can count only those expenses that are for the qualifying person's well-being and protection. These include:

- Household services needed for the care of the qualifying person as well as to run the home, and
- Expenses for the care of the qualifying person.

Generally, you cannot include amounts paid for food, clothing, or schooling. However, if these costs cannot be separated from the total cost of care, you can include the total cost. You may not include any part of the cost of schooling for a child in the first grade or above.

**Note:** Generally, if you paid cash wages of \$50 or more in a calendar quarter for household services performed in your home, you must file an employment tax return. Get **Form** 942, for details.

Care provided outside the home. You can include the cost of care provided outside your home for—

either your dependent who is under age 15,

**or** any other qualifying person who regularly spends at least 8 hours each day in your household.

If the care of the qualifying person is provided by a dependent care center, the center must meet all applicable state and local regulations. See Publication 503 for the definition of a "dependent care center."

#### How to figure the credit

We have provided specific instructions below for some of the lines on Schedule 1, Part IV. Those lines that do not appear below are self-explanatory.

**Line 2.** Write on line 2 the amount of qualified expenses you incurred and actually paid in 1983.

Note: If you had qualified expenses in 1982 that you did not pay until 1983, you may be able to increase the amount of credit you can take in 1983; however, you must use Form 1040 instead of Form 1040A.

Tax Tip: Some disabled spouse and dependent care expenses may qualify as medical expenses if you itemize deductions. However, you must use Form 1040 to claim these expenses as itemized deductions. See

Publication 503 for details.

Line 21b. Credit for child and dependent care expenses (continued) The amount of your qualified expenses on line 2 cannot be more than—either \$2,400 if you paid for the care of one qualifying person in 1983,

- or \$4,800 if you paid for the care of two or more qualifying persons in 1983.
  - Line 3. Use line 3 to figure your earned income. The amount you use to figure the credit cannot be more than—

either your earned income if you were unmarried at the end of 1983;

- or if you are married filing a joint return, the smaller of:
- 1. your earned income, or
- your spouse's earned income.

Earned income for this purpose generally means wages, salaries, tips, and other employee compensation. See Publication 503 for more details.

Spouse who is a full-time student or is disabled. If your spouse was a full-time student or was disabled in 1983, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 1983). For any month that your spouse was not disabled or a full-time student, use actual earned income if your spouse worked during the month.

Note: To be a full-time student, you must be enrolled in school for the number of hours or classes that the school considers full-time. You must also have been enrolled for at least 5 months in 1983.

Line 7. The amount of your credit cannot be more than the amount of tax shown on line 20 minus any partial credit for political contributions you claimed on line 21a.

#### Line 23. Total tax

Subtract the amount on line 22 from the amount on line 20. Write the result.

Advance EIC payments. If you received advance EIC payments in 1983, include these payments, as shown on Form(s) W-2, in the total on line 23. In the space to the left of this total, write "AEIC" and show the amount of the payment.

# Line 24a. Total Federal income tax withheld

On line 24a write the total amount of **Federal income tax withheld** on your 1983 Form(s) W-2. This should be shown in Box 9 of your W-2.

If you got a Form 1099 showing income tax withheld on dividends or interest income for 1983, include the amount withheld in the total on line 24a. In the space to the left of this total, write "Form 1099."

Excess social security taxes and railroad retirement taxes (RRTA) withheld. If you had more than one employer for 1983 and your total wages were over \$35,700, your employers may have withheld too much social security tax or railroad retirement tax (RRTA). If so, you can add the excess amount to your income tax withheld. Use the worksheet on page 23 to figure any excess social security taxes.

Note: If any one employer withheld more than \$2,391.90 in social security tax, or more than \$2,925.90 in RRTA tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Line 24a. Total Federal income tax withheld (continued)

#### Worksheet to figure excess social security taxes (keep for your records)

Caution: If you were a U.S. Government employee whose wages were subject only to the 1.3% hospital insurance benefits tax, and you had other wages subject to social security or RRTA taxes that when combined with your U.S. Government wages totaled more than \$35,700, you must use Form 1040 to take a credit for any excess social security taxes or RRTA taxes withheld, or any excess hospital insurance benefits tax.

**Note:** If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

Employer	Socia	security tax withheld
A	\$	
B. Add amounts withheld		
C. Social security tax limit		2,391.90
D. Subtract line C from line B, and write the result here. Also add this amount to the Federal income tax withheld on line 24a (line 8 of Form 1040EZ). Write "Excess SST" and show amount in the space to the left of line 24a (line 8 of Form 1040EZ).	_	

**Note:** If you had more than one railroad employer and you paid more RRTA tax than you should have, contact your employer to see how to figure excess RRTA tax. Do not use the worksheet.

**Excess hospital insurance benefits tax.** Beginning in 1983, most U.S. Government employees began paying the 1.3% hospital insurance benefits tax through withholding on their wages. If you were a government employee who also had another job that was subject to social security tax or RRTA tax, you may have paid too much hospital insurance benefits tax. To get a credit on the excess, your total government wages and other wages subject to social security tax or RRTA tax must be more than \$35,700. You must use Form 1040 with Form 4469 attached to it to claim the credit.

#### Line 24b. Earned income credit

This is a special credit that can help some people who have a child and have income under \$10,000. The credit can be as much as \$500.

To qualify for the credit, all of the following must apply:

- 1. You had earned income in 1983, and
- 2. The amount on line 15 of Form 1040A is less than \$10,000, and
- 3. You have a child who lived with you in your principal home all of 1983 (this home must have been in the United States), and
- 4. Your filing status is **either** married filing joint **or** head of household. *In addition*, special rules apply to each of these two filing statuses:
- Married filing joint. Your child must be claimed as your dependent.
- Head of household. If your child is unmarried, this child does not have to be your dependent. But you must write that child's name on line 4 of your return if the child is not your dependent. If your child is married, this child must be claimed as your dependent.

**Note:** You MUST file a return if you get advance EIC payments. You must include the amount of these payments in the total on line 23. See line 23 instructions for more details.

Tax Tip: If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay.

Page 24 Line 24b. Earned income includes: Earned income does not include: Earned income credit Wages, salaries, tips Interest, dividends (continued) Anything else of value (money, goods, Social security payments services) that you get from your Welfare benefits employer for your services even if it is Nondisability pensions not taxable (such as housing allowance · Veterans' benefits (or rental value of a parsonage) for · Workmen's compensation clergy members and meals and lodging · Unemployment compensation for employees) (insurance) Tax Tip: If you expect For purposes of this credit, "child" means: to be able to take the Your son or daughter. credit for 1984 and Your stepchild, adopted child, or a child placed with you by an authorized placement want to get advance agency for legal adoption (even if the child did not live with you the whole year). payments of the credit, · Any other child whom you cared for as your own child for the whole year, unless the file Form W-5 with child's natural or adoptive parents provided more than half the child's support for 1983. your employer. If you qualify for the credit, use the worksheet below to figure it. Otherwise, write "No" on line 24b and go on to line 25. SAMPLE A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not. B. Write the amount from line 15, Form 1040A. Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit. C. If line B is \$6,000 or less, use line A to find the credit in the table on page 35. Write the amount here and on Form 1040A, line 24b. Here is a sample D. If line B is more than \$6,000: 1. First, use line A to find the credit in the table on page 35. Write the worksheet showing amount here. how the Browns figure 2. Then, use line B to find the credit in the table. Write that amount here. their credit. 3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 24b of Form 1040A. Earned income credit worksheet (keep for your records) Note: If you have not already done so, please read the instructions for line 24b that begin on page 23 to see whether you qualify for the credit. A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not. B. Write the amount from line 15, Form 1040A. Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit. C. If line B is \$6,000 or less, use line A to find the credit in the table on page 35. Write the amount here and on Form 1040A, line 24b. D. If line B is more than \$6,000: 1. First, use line A to find the credit in the table on page 35. Write the amount here. 2. Then, use line B to find the credit in the table. Write that amount here. 3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 24b of Form

1040A.

Line 25. Total payments Add lines 24a and 24b and write the total on line 25.

Extensions of time to file. If you filed Form 4868 to get an extension of time to file Form 1040A, include in the total on line 25 the amount of any payment you made with Form 4868. In the space to the left of line 25 entry space, write "Form 4868" and show the amount. Also include any amounts paid with Form 2688.

A.

B.

C.

Α.

B.

C.

D.

9,080.00

9.180.00

116.00

103.00

103.00

30⊥.∞

#### Step 7 26 If line 25 is larger than line 23 subtract line 23 from line 25. Write the result. Figuring your This is the amount of your refund. 26 refund or If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe. Attach check or money order for full amount amount you owe payable to "Internal Revenue Service." Write your social security number and '1983 Form 1040A" on it. Line 26. If you had too much tax withheld, the amount on line 25 will be larger than that on Refund line 23. Subtract line 23 from line 25 and write your answer on line 26-this is the amount of your refund. If line 26 is less than \$1, we will send the refund only if you request it when you file the return. If your refund is large, see your payroll office about having less tax withheld from your pay. Ask about filling out a new Form W-4. Line 27. If you did not have enough tax withheld, the amount on line 23 will be larger than Amount you owe that on line 25. Subtract line 25 from line 23 and write your answer on line 27—this is the amount you still owe IRS. If line 27 is less than \$1, you do not have to pay it. Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number and "1983 Form 1040A," and attach the payment to your return. Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. If the amount you owe IRS (line 27) is \$300 or more, you may have to pay a penalty if: The amount of Federal income tax withheld (line 24a) is less than 80% of— The amount of tax (line 20) minus the total of lines 22 and 24b. If you owe a penalty, you must file Form 1040 and attach Form 2210, Underpayment of Estimated Tax by Individuals, to it. However, you may be able to avoid the penalty if you meet one of the exceptions explained in Form 2210. Step 8 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to Sign your return is based on all information of which the preparer has any knowledge. Reminder: Be sure to Your signature Your occupation attach the first copy or Copy B of your W-2 form(s) to your return.

the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer)

x Don 1. Brown	2/15/84	clerk
Spouse's signature of joint return both must signix Aisa Brown	2/15/84	Spouse's occupation
Paid preparers	Date	Preparer's social security no.
<u></u>		
Firm's name (or yours, if self-employed)		Employer identification no.
Address and Zip code		Check if self-employed
For Privacy Act and Paperwork Reduction Act Notice, see pa	age 38.	

Form 1040A or Form 1040EZ is not considered a return unless you sign it. Your spouse must also sign if you are filing a joint return on Form 1040A. Be sure to date your return and show your occupation in the space provided.

#### Tax return preparers

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares it for you but does not charge you should not sign. A preparer who must sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used), and give you a copy of the return for your records. Paid preparers of Form 1040EZ must sign the return and provide all other required information (in their own format) at the bottom of the form below the area for the taxpayer's signature.

Note: Tax return preparers should see Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns, for details on their responsibilities as paid tax return preparers.

Page 26	
Filing dates, penalties, and interest	If you do not file your return by April 16, 1984, you may have to pay a penalty.  Filing late. You can avoid penalties for late filing by sending in your return by the due
and interest	date. The penalty for filing late is 5% of the amount due, for each month or part of a month the return is late. The penalty cannot be more than 25% of your tax due. If you have a reasonable explanation for filing late, you might not have to pay the penalty, but you must attach the explanation to your return.
	Minimum penalty for extended failure to file. If you fail to file your return within 60 days of the due date (with extensions), the penalty will not be less than \$100 or the amount of any additional tax you owe, whichever is smaller.
	Paying tax late. The penalty is ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. The penalty applies to any unpaid tax on the return and also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.
	<b>Other penalties.</b> There are also other penalties that can be imposed for negligence, substantial understatement of tax, filing a frivolous return, failure to give your social security number to certain payers, and fraud. See <b>Publication 17</b> for details.
	Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one which does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws.
	Interest. We will charge you interest on taxes not paid by their due date.
	<b>Extension of time to file.</b> If you need more time to file, you can get an automatic four-month extension by filing <b>Form 4868</b> , Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 16, 1984. If you make a payment with Form 4868, see line 25 instructions for more information.
Section 3— General information	This section contains general information about items such as how to file a return for a deceased taxpayer, how long to keep your tax records, and how to file an amended return if you need to change your return.
Corresponding with IRS	Be sure to include your social security number in any correspondence with the IRS.
Address change	If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible.
Voluntary contributions to reduce the public debt	You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on your 1984 tax return. If you wish to contribute, enclose a <b>separate</b> check in your tax return envelope made payable to "Bureau of the Public Debt." Please keep this contribution <b>separate</b> from any amount payable on your tax return.
.Not	te: If you owe an amount on your tax return, make a separate check for the amount you owe payable to "Internal Revenue Service."
Death of taxpayer	If the taxpayer died before filing a return for 1983, the taxpayer's spouse or personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.
	The person who files the return should write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of the return.

If your spouse died in 1983 and you did not remarry in 1983, or if your spouse died in 1984 before filing a return for 1983, you can file a joint return. A joint return should show your spouse's 1983 income before death and your income for all of 1983. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is

Death of taxpayer	the personal representative, he or she must also sign.
(continued)	If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the instructions on page 26, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a deceased taxpayer must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.
	For more details, see <b>Tele-Tax Information</b> on page 37 or <b>Publication 559</b> , Tax Information for Survivors, Executors, and Administrators.
How long to keep your tax records	Keep records of all items appearing on your tax return until the statute of limitations runs out for the return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.
	For more details, get <b>Publication 552</b> , Recordkeeping for Individuals and a List of Tax Publications.
How to get copies of your tax returns	If you need a copy of your tax return or tax account information, use Form 4506, Request for Copy of Tax Form. The charge for a copy of a return is \$5.00. The charge for tax account information is \$2.50.
How to amend your tax return	If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed.
	If your return is changed for any reason (for example, as a result of an audit of your return by IRS), it may affect your State tax return. Contact your State tax agency for more information.
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the	Free help is available in most communities to lower-income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.
Elderly (TCE)  Note:	If you received a Federal Income Tax Forms Package in the mail, be sure to take it with you to the assistance site.
Unresolved tax problems	IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.
	The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.
Income tax withholding for 1984	If the amount due IRS on line 27 or the refund IRS owes you on line 26 is large, see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your pay. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505**, Tax Withholding and Estimated Tax.

Estimated	tax
payments	

In general, you do not have to make estimated tax payments if you expect that your 1984 tax return will show a tax refund OR a tax balance due IRS of less than \$400. However, if you make estimated tax payments for 1984, you must use Form 1040 to claim the payments you made. Please see **Publication 505** for more details.

#### Where to file

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

Alabama-Chamblee, GA 26901

Alaska-Ogden, UT 84801

Arizona—Ogden, UT 84801

Arkansas-Austin, TX 73201

California-Fresno, CA 94201

Colorado—Ogden, UT 84801

Connecticut-Andover, MA 00201

Delaware—Philadelphia, PA 21301

District of Columbia—Philadelphia, PA 21301

Florida-Chamblee, GA 26901

Georgia-Chamblee, GA 26901

Hawaii-Fresno, CA 94201

Idaho-Ogden, UT 84801

Illinois-Kansas City, MO 64201

Indiana.—Memphis, TN 39801

Iowa-Kansas City, MO 64201

Kansas—Austin, TX 73201

Kentucky---Memphis, TN 39801

Louisiana—Austin, TX 73201

Maine—Andover, MA 00201

Maryland—Philadelphia, PA 21301

Massachusetts—Andover, MA 00201

Michigan—Covington, KY 41901

Minnesota-Ogden, UT 84801

Mississippi—Chamblee, GA 26901

Missouri—Kansas City, MO 64201

Montana-Ogden, UT 84801

Nebraska-Ogden, UT 84801

Nevada—Ogden, UT 84801

New Hampshire—Andover, MA 00201

New Jersey-Holtsville, NY 09901

New Mexico-Austin, TX 73201

New York—New York City and Counties of Nassau, Rockland, Suffolk, and Westchester—Holtsville, NY 09901

All other Counties— Andover, MA 00201

North Carolina—Memphis, TN 39801

North Dakota-Ogden, UT 84801

Ohio-Covington, KY 41901

Oklahoma—Austin, TX 73201

Oregon-Ogden, UT 84801

Pennsylvania-Philadelphia, PA 21301

Rhode Island-Andover, MA 00201

South Carolina—Chamblee, GA 26901

South Dakota-Ogden, UT 84801

Tennessee—Memphis, TN 39801

Texas—Austin, TX 73201

Utah-Ogden, UT 84801

Vermont—Andover, MA 00201

Virginia-Memphis, TN 39801

Washington-Ogden, UT 84801

West Virginia-Memphis, TN 39801

Wisconsin-Kansas City, MO 64201

Wyoming—Ogden, UT 84801

American Samoa—Philadelphia, PA 21301

Guam—Commissioner of Revenue and Taxation, Agana, GU 96910

Puerto Rico (or if excluding income under section 933)—Philadelphia, PA 21301

Virgin Islands: Non-permanent resident—Philadelphia, PA 21301

Virgin Islands: Permanent resident— Bureau of Internal Revenue, Tax Division, Charlotte Amalie, St. Thomas, VI 00801

A.P.O. or F.P.O. address of:
Miami—Chamblee, GA 26901
New York—Holtsville, NY 09901
San Francisco—Fresno, CA 94201
Seattle—Ogden, UT 84801

Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming the housing deduction under section 911— Philadelphia, PA 21301

# 1983 Tax Table Based on Taxable Income For persons with taxable incomes of less than \$50,000.

**Example:** Mr. and Mrs. Green are filing a joint return. Their taxable income on line 19 of Form 1040A is \$23,270. First, they find the \$23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,351. This is the tax amount they must write on line 20 of Form 1040A.

	nen		filing	filling sepa- rately	of a house- hold
23,250	23,300	4,286	3.351	5.317	3,941
23,300	23,350	4,300	3.363	5.337	3,953
23,350	23,400	4,314	3.374	5.357	3,966

						If 1040A 19, OR 10 line 7 is	040EZ,		And you	ı are—		If 1040A 19,OR1 line 7 is	040EZ,	And you are—				
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	
			Your ta	x is—					Your ta	ıx is—					Your ta	x is—		
0	1.700	0	0	a 1		3,00	10	L				5,500	5,550	420 427	234 241	511	377 384	
1,700 1,725	1,725 1,750	0	0	4	0	3,000	3,050	80	0	151	80	5,550 5,600	5,600 5,650	435	247	518 526	390	
1,750	1,775	0	٥	7	6	3,050 3,100	3,100 3,150	85 91	0	158 164	85 91	5,650 5,700	5,700 5,750	442 450	254 260	533 541	397 403	
1,775	1,800	0	0	10	0	3,150	3,200	96	0	171	96							
1,800 1,825	1,825 1,850	0	0	12 15		3,200	3,250	102	0	177	102	5,750 5,800	5,800 5,850	457 465	267 273	548 556	410 416	
1,850	1,875	0	0	18	0	3,250 3,300	3,300 3,350	107 113	0	184 190	107 113	5,850	5,900	472	280	563	423	
1,875	1,900	0	0	21	0	3,350	3,400	118	0	197	118	5,900 5,950	5,950 6,000	480 487	286 293	571 579	429 436	
1,900 1,925	1,925 1,950	0	0	23 26		3,400 3,450	3,450 3,500	12 <b>4</b> 131	с <sub>3</sub> 8	203 210	124 129	6,0						
1,95 <b>0</b> 1,97 <b>5</b>	1,975 2,000	0	0	29 32		, ·		137	14	216		5 000	6,050	495	299	587	442	
2,00						3,500 3,550	3,550 3,600	144	19	223	140	6 100	6,100 6,150	502 510	306 312	596 604	449 455	
2,000	2,025	0	0	34	0	3,600 3,650	3,650 3,700	150 157	25 30	229 236	146 151	6,150	6,200	517	319	613	462	
2,025	2,050	0	0	37	0	3,700	3,750	163	36	242	157	6,200	6,250	525	325	621	468	
2,050 2,075	2,075 2,100	0	0	40 43		3,750	3,800	170	41	249	162	6,250	6,300	532		630	475	
2,100	2,125	0	0	45		3,800 3,850	3,850 3,900	176 183	47 52	256 263	168 173	6,300 6,350	6,350 6,400	540 547	338 345	638 647	481 488	
2,125	2,150	0	0	48		3,900	3,950	189	58	271	179	6,400	6,450	555	351	655	494	
2,150 2,17 <b>5</b>	2,175 2,200	0	0	51 54	. 0	3,950	4,000	196	63	278	184	6,450	6,500	562	358	664	501	
2,200	2,225	0	0	56	0	4,00						6,500	6,550	570		672	508	
2,225	2,250	0	0	59		4,000 4,050	4,050 4,100	202 209	69 74	286 293	190 195		6,600 6,650	577 585	371 377	681 689	515 523	
2,250 2,275	2,275 2,300	0	0	62 65	0	4,100	4,150	215	80	301	201	6,650	6,700 6,750	592 600		698 706	530 538	
2,300	2,325	Þį	0	67	bį	4,150 4,200	4,200 4,250	222 228	85 91	308 316			0,730	000	330	100		
2,325 2,350	2,350 2,375	<b>4</b> 7	0	70 73		4,250	4,300	235	96	323	217	6,750 6,800	6,800 6,850	607 615	397 403	715 723	545 553	
2,375	2,400	10	0	76	10	4,300	4,350	241	102	331	223	6,850	6,900	622	410	732	560	
2,400	2,425	12	0	78	12	4,350 4,400	4,400 4,450	248 255	107 113	338 346			6,950 7,000	630 637	416 423			
2,425 2,450	2,450 2,475	15 18	0	81 84	15 18	4,450	4,500	262	118	353		7,0	· ·		,	, ,,		
2,475	2,500	21	0	87	21	4,500	4,550	270	124	361	247	7.000	7,050	645	429	757	583	
2,500	2,525	23	0	89		4,550 4,600	4,600 4,650	277 285	129 135	368 376		1,030	7,100					
2,525 2,550	2,550 2,575	26 29	0	92 95	29	4,650	4,700	292	140	383	267	7,150	7,150 7,200	667	449	783		
2,575 2,600	2,600 2,625	32 34	0	98 100		L	4,750	300	146	391	273	7,200	7,250	675	455	791	613	
						4,750 4,800	4,800 4,850	307 315	151 157	398 406		7,250	7,300					
2,625 2,650	2,650 2,675	37 40	0	103 106		4,850	4,900	322	162	413	293	7,300	7,350 7,400					
2,675	2,700	43	0	109 111		4,900 4,950	4,950 5,000	330 337	168 173	421 428		7,400	7,450	705	481	825	643	
2,700 2,725	2,725 2,750	45 48	ŏ	114								7,450	7,500	712	488	834	650	
2,750	2,775	51	0	117		5,000	5,050	345	179				7,550					
2,775 2,800	2,800 2,825	54 56	0	120 124		5,050 5,100	5,100 5,150	352 360	184 190				7,600 7,650					
2,825	2,850	59	0	127	59	5,150	5,200	367	195	458	332	7,650	7,700	742	515			
2,850	2,875	62	0	130	62	5,200	5,250	375	201	466	338	7,780	7,750	, 50	523	0.0	000	
2,875 2,900	2,900 2,925	65 67	0	133 137		5,250 5,300	5,300 5,350	382 390	206 212				7,800 7,850					
2,925	2,950	70	0	140	70	5,350	5,400	397	217	488	358	7,850	7,900	772	545	902	710	
2,950 2,975	2,975   3,000	73 76	0	143 146			5,450 5,500	405 412	223 228				7,950 8,000					
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Page 30	,													1983	lax labi	es (Con	tinuea,
If 1040A 19, OR 1 line 7 is-	040EZ,		And you	ı are—		if 1040/ 19,OR1 line 7 is	040EZ,		And you	ı are—		If 1040A, 19,OR104 line 7 is—	10EZ,		And you	are—	
At least	But less than	Single	Married filing jointly Your ta	Married filing sepa- rately x is—	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	filing sepa- rately	Head of a house- hold	least	But less than	Single		filing sepa- rately	Head of a house- hold
- 0.00	<u>!</u>					10,750	10,800	1,253	980	1,477	1,208	13,500 1	3,550	1,787	1,425	2,147	1,720
8,00 8,000	8,050	795	568	928	733		10,850 10,900	1,262	988 995	1,489	1,217	13,550 1 13,600 1	3,600	1.798 1.808	1,434 1,442	2.160 2.173	1,729
8,050 8,100	8,100 8,150	802 810	. 575 583	937 947		10,900		1,281	1,003	1,512	1,235	13,650 1	3,700	1.819	1,451	2,186	1,748
8,150	8,200	817	590	956	755	11/		1,230	1,010	1,523	1,244	13,700 1	3,73U  	1.829	1.459	2,199	1.758
8,200	8,250	825	598	966	763		11,050	1,300	1,018	1,535	1,253	13,750 1 13,800 1		1,840 1,850	1.468 1.476	2,212	1.767
8,250	8,300	832	605	975		11,050		1,309 1,319	1,025 1,033	1,546 1,558	1,262	13,850 1	3.900	1.861	1,485	2.225 2,238	1,777 1,786
8,300 8,350	8,350 8,400	840 847	613 620	985 994	778 785		11,200	1,328	1,040	1,569	1,271 1,280			1,871 1,882	1,493 1,502	2.251 2,264	1,796 1,805
8,400 8,450	8,450 8,500	855 862	628 635	1,004 1,013	793 800		11,250	1,338	1,048	1,581	1,289	14,00			1,000	E,EOT	1,000
						11,250	11,300	1,347	1,055	1,592		14,000 1	4,050	1,892	1,510	2,277	1.815
8,500 8,550	8,550 8,600	870 879	643 650	1,023	808 815	11,300	11,350 11,400	1,357 1,366	1,063 1,070	1,604 1,615		14,050 1 14,100 1		1,903 1,913	1,519 1,527	2.290	1.824
8,600	8,650	887	658	1,042	823	11,400	11,450	1,376	1,078	1,627	1,325	14,150 1	4,200	1,924	1.536	2,316	1,843
8,650 8,700	8,700 8,750	896 904	665 673	1,051 1,061	830 839	11,450	11,500	1,385	1,085	1,638	1,334	14,200 1	4,250	1,934	1,544	2,329	1,853
8,750	8.800	913	680	1,070	848		11,550	1,395	1.093	1,650		14,250 1		1,945	1,553	2,342	1.862
8,800	8,850	921	688	1,080	857	11,600	11,600 11,650	1,404 1,414	1,100 1,108	1,661 1,673		14,300 1 14,350 1		1,955 1,966	1,561 1,570	2,355 2,368	1,872 1,881
8,850 8,900	8,900 8, <del>9</del> 50	930 938	695 703	1,089 1,099	866 875	11,1000	11,700 11,750	1,423	1,115 1,123	1,684 1,696		14,400 1 14,450 1	٠ .	1,976 1,987	1,578 1,587	2.381 2,394	1.891
8,950	9,000	947	710	1,108	884	11,700	11,730	1,400	1,123	1,030	1,313	14,450	4,300	1.501	1,307	2,354	1,500
9,00							11,800 11,850	1,442 1,452	1,130 1,138	1,707 1,719		14,500 1 14,550 1		1,997 2,008	1,595 1,604	2,407 2,420	1,910
9,000 9,050	9,050 9,100	955 964	718 725	1,118 1,127	893 902	11,850	11,900	1,461	1,145	1,730	1,406	14,600 1	4,650	2,018	1,612	2,433	1.929
9,100	9,150	972	733	1,137	911		11,950 12,000	1,471 1,480	1,153 1,162	1,742 1,753				2,029 2,039	1.621 1.629	2,446 2,459	1.938 1.948
9,150 9,200	9,200 9,250	981 989	740 748	1,146 1,156	920 929			.,,	.,	-11.44	.,	1					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
0.050	0.200	000	766	1 105	000		12,050		1,170	1,765	1,435	14,750 1 14,800 1		2,050 2,060	1,638 1,646	2,472 2,485	1.957 1.967
9,250 9,300	9,300 9,350	998 1,006	755 763	1,165 1,175	938 947		12,100 12,150	1,499 1,509	1,179 1,187	1,776 1,788		14,850 1	4,900	2,071	1,655	2,498	1,976
9,350 9,400	9,400 9,450	1,015 1,023	770 778	1,184	956 965	12,150	12,200	1,518	1,196	1,799	1,463	14,950 1	5,000	2,081 2,092	1,663 1,672	2,511 2,525	1,986 1,996
9,450	9,500	1,032	785	1,203	974	12,200	12,250	1,528	1,204	1,811	1,473	15,00					
9,500	9.550	1,040	793	1,213	983		12,300	1,537	1,213	1,822		15,000 1		2,103	1,680	2,540	2,005
9,550 9,600	9,600 9,650	1.049	800 808	1,222	992 1.001	12 250	12,350 12,400	1,547 1,556	1,221 1,230	1,835 1,848		15,050 1 15,100 1		2,115 2,127	1,689 1,697	2,555 2,570	2,016 2,026
9,650	9,700	1,057 1,066	815	1,241	1,010	12,400	12,450 12,500	1,566 1,575	1,238		1,511	15,150 1	5,200	2,139	1.706	2.585	2,037
9,700	9,750	1,074	823	1,251	1,019	l		1,575	1,247	1,074	1,520	1 <b>5,200</b> 1	5,230	2,151	1,714	2,600	2,047
9,750	9,800	1,083	830	1,260	1,028	12,500	12,550	1,585	1,255	1,887		15,250 1		2,163	1,723	2,615	2,058
9,800 9,8 <b>50</b>	9,850 9,900	1,091 1,100	838 845	1,270 1,279	1,037	12.600	12,600 12,650	1,594 1,604	1,2 <b>64</b> 1,272	1,900 1,913		15,300 1 15,350 1		2,175 2,187	1,731 1,740	2,630 2,645	2,068
9,900	9,950	1,108	853 860	1,289	1.055	12,650	12,700 12,750	1,613 1,623	1,281 1,289	1,926 1,939		15,400   1   15,450   1		2,199 2,211	1,748 1,757	2.660 2,675	2,089
10,0	-	1,117_	000	1,298	1,004							]			1,707	2,0.0	
10,000		1,125	868	1,308	1,073		12,800 12,850	1,632 1,642	1,298 1,306	1,952 1,965		15,500 1 15,550 1		2,223 2,235	1,765 1,774	2,690 2,705	2,110 2,121
10,050	10,100	1,134	875	1,317	1,982	12,850	12,900	1,651	1,315	1,978	1,596	15,600 1	5,650	2,247	1,782	2,720	2,131
10,100 10,150		1,142 1,151	883 890	1,328 1,339		12,900	12,950 13,000	1,661 1.672	1,323 1,332	1,991 2,004		15,650 1 15,700 1		2,259 2,271	1,791 1,799	2,735 2,750	
10,200	10,250	1,159	898	1,351	1,109	13,0	000									0.705	0.40
10,250		1,168	905		1,118	13,000	13,050		1,340	2,017	1,625	15,750 1 15,800 1	5.850	2,283 2,295	1,808 1,816	2,765 2,780	
10,300 10,350		1,176 1,185	913 920	1,374 1,385	1,127 1,136	13,050 13,100	13,100 13,150	1.693	1,349 1,357	2,030 2,043	1,004	15,850 1 15,900 1	5 900	2,307	1.825 1.833	2.795 2,810	
10,400	10,450	1,193	928	1,397	1.145	13,150	13,200	1,714	1,366	2,056	1,000	15.950 1	6,000	2,331	1.842		2,205
10,450	10,500	1,202	935	1,408	1,154	13,200	13,230	1,724 	1,374	2,069	1,663	16,00	0				
10,500 10,550		1,210 1,219	943 950	1,420		13,250		1,735	1,383	2,082		16,000 1		2,343		2,840	
10,600	10,650	1,227	958	1,431 1,443	1,181		13,400		1,391 1,400	2,095 2,108	1,691	16,050 1 16,100 1	6.150	2,355 2,367	1.870	2,855 2,870	2,23
10,650 10,700		1,236 1,244	965 973			13,400 13,450		1,766 1,777	1,408 1,417	2,121		16,150 1 16,200 1		2,379 2,391	1,879 1.889	2,885 2,900	2,24 2,25
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if 1040A 19, OR 1 line 7 is-	040EZ,		And you	are—		If 1040/ 19,0R1 line 7 is	040EZ,		And you	are—		If 1040A 19,OR1 line 7 is	040EZ,		And you	are—	
At least	But less than	Single	Married filing jointly Your ta	Married filing sepa- rately x is—	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	Married filing sepa- rately x is—	Head of a house- hold
16,300 16,350	16,300 16,350 16,400 16,450	2,403 2,415 2,427 2,439	1,898 1,908 1,917 1,927	2,915 2,930 2,945 2,960		19,000 19,050	19,050		2,421 2,430	3,811 3,828	2,878	21,750 21,800 21,850 21,900	21,850 21,900	3,866 3,880 3,894 3,908	3,006 3,018 3,029 3,041	4,773 4,791 4,808 4,826	3,566 3,578 3,591 3,603
16,450	16,500	2,453 2,451 2,463	1,936	2,900 2,975 2,990		19,100 19,150		3,124 3,138 3,152	2,440 2,449 2,459	3,846 3,863 3,881		21,950	22,000	3,922	3,052	4,843	3,616
16,550 16,600 16,650 16,700	16,600 16,650 16,700 16,750	2,475 2,487 2,499 2,511	1,955 1,965 1,974 1,984	3,005 3,020 3,035 3,050	2,331 2,341 2,352 2,362	19,250 19,300 19,350 19,400	19,300 19,350 19,400 19,450 19,500	3,166 3,180 3,194 3,208 3,222	2,468 2,478 2,487 2,497 2,506	3,898 3,916 3,933 3,951 3,968	2,953	22,000 22,050 22,100 22,150 22,200	22,100 22,150 22,200	3,936 3,950 3,964 3,978 3,992	3,064 3,075 3,087 3,098 3,110	4,861 4,878 4,896 4,913 4,931	3,628 3,641 3,653 3,666 3,678
16,800 16,850 16,900	16,800 16,850 16,900 16,950 17,000	2,523 2,535 2,547 2,559 2,571	1,993 2,003 2,012 2,022 2,031	3,065 3,080 3,095 3,110 3,125	2,373 2,383 2,394 2,404 2,415	19,500 19,550 19,600 19,650	19,550 19,600 19,650 19,700 19,750	3,236 3,250 3,264 3,278 3,292	2,516 2,525 2,535 2,544 2,554	3,986 4,003 4,021 4,038 4,056	3,003 3,016	22,250 22,300 22,350 22,400 22,450	22,350 22,400 22,450	4,006 4,020 4,034 4,048 4,062	3,121 3,133 3,144 3,156 3,167	4,948 4,966 4,983 5,001 5,018	3,691 3,703 3,716 3,728 3,741
	17,050 17,100 17,150 17,200	2,583 2,595 2,607 2,619 2,631	2,041 2,050 2,060 2,069 2,079	3,140 3,155 3,170 3,185 3,200	2,425 2,436 2,446 2,457 2,467	19,750 19,800 19,850 19,850	19,800 19,850 19,900 19,950 20,000	3,306 3,320 3,334 3,348 3,362	2,563 2,573 2,582 2,592 2,601	4,073 4,091 4,108 4,126 4,143	3,066 3,078 3,091 3,103	22,600 22,650	22,600 22,650 22,700	4,076 4,090 4,104 4,118 4,132	3,179 3,190 3,202 3,213 3,225	5,036 5,053 5,071 5,088 5,106	3,753 3,766 3,778 3,791 3,803
17,250 17,300 17,350 17,400 17,450	17,350 17,400 17,450	2,643 2,655 2,667 2,679 2,691	2,088 2,098 2,107 2,117 2,126	3,215 3,230 3,245 3,260 3,275	2,478 2,488 2,499 2,509 2,520	20,000 20,050 20,100 20,150	20,050 20,100 20,150 20,200	3,376 3,390 3,404 3,418	2,611 2,620 2,630 2,639	4,161 4,178 4,196 4,213	3,128 3,141 3,153 3,166	22,800 22,850 22,900 22,950	22,900 22,950 23,000	4.146 4.160 4.174 4.188 4,202	3,236 3,248 3,259 3,271 3,282	5,123 5,141 5,158 5,177 5,197	3,816 3,828 3,841 3,853 3,866
	17,600	2,703 2,715 2,727 2,739 2,751	2,136 2,145 2,155 2,164 2,174	3,290 3,305 3,321 3,338 3,356		20,250 20,300 20,350 20,400	20,350 20,400	3,446 3,460 3,474 3,488 3,502	2,650 2,661 2,673 2,684 2,696 2,707	4,248 4,266 4,283 4,301 4,318	3,178 3,191 3,203 3,216 3,228 3,241	<del>,</del>	23,050 23,100 23,150 23,200	4,216 4,230 4,244 4,258 4,272	3,294 3,305 3,317 3,328 3,340	5,217 5,237 5,257 5,277 5,297	3,878 3,891 3,903 3,916 3,928
17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,763 2,775 2,787 2,799 2,811	2,183 2,193 2,202 2,212 2,221	3,373 3,391 3,408 3,426 3,443	2,583 2,593 2,604 2,614 2,625	20,500 20,550 20,600 20,650	20,550 20,600 20,650	3,516 3,530	2,719 2,730 2,742 2,753 2,765	4,336 4,353 4,371 4,388 4,406	3,253 3,266 3,278	23,250 23,300 23,350 23,400 23,450	23,350 23,400 23,450	4,286 4,300 4,314 4,328 4,342	3,351 3,363 3,374 3,386 3,397	5,317 5,337 5,357 5,377 5,397	
18,00 18,000 18,050 18,100 18,150 18,200	18,050 18,100 18,150 18,200	2.823 2.835 2.847 2,859 2,872	2,231 2,240 2,250 2,259 2,269	3,461 3,478 3,496 3,513 3,531	2,646 2,656 2,667	20,750 20,800 20,850 20,900 20,950	20,850 20,900 20,950	3,614 3,628	2,776 2,788 2,799 2,811 2,822	4,423 4,441 4,458 4,476 4,493	3,316 3,328 3,341	23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700	4,357 4,373 4,389 4,405 4,421	3,409 3,420 3,432 3,443 3,455	5,417 5,437 5,457 5,477 5,497	4,019 4,033
18,250 18,300 18,350 18,400 18,450	18,350 18,400 18,450	2,886 2,900 2,914 2,928 2,942	2,278 2,288 2,297 2,307 2,316	3,583 3,601	2,703	21,050 21,100 21,100 21,150	21,050 21,100 21,150 21,200 21,250	3,656 3,670 3,684 3,698 3,712		4,511 4,528 4,546 4,563 4,581	3,391 3,403	23,800 23,850 23,900 23,950	23,900 23,950 24,000		3,466 3,478 3,489 3,501 3,512	5,517 5,537 5,557 5,577 5,597	4,091 4,106 4,120
18,500 18,550 18,600 18,650 18,700	18,600 18,650 18,700	2,956 2,970 2,984 2,998 3,012	2,326 2,335 2,345 2,354 2,364	3,636 3,653 3,671 3,688 3,706	2,766 2,778 2,791	21,250 21,300 21,350 21,400 21,450	21,350 21,400 21,450	3,740 3,754	2,903 2,914 2,926	4,598 4,616 4,633 4,651 4,668	3,453 3,466 3,478	24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200	4,517 4,533 4,549 4,565 4,581	3,524 3,535 3,547 3,558 3,570	5,617 5,637 5,657 5,677 5,697	4,164 4,178 4,193
18,750 18,800 18,850 18,900 18,950	18,850 18,900	3,026 3,040 3,054 3,068 3,082	2,373 2,383 2,392 2,402 2,411	3,723 3,741 3,758 3,776 3,793	2,828 2,841 2,853	21,500 21,550 21,600 21,650 21,700	21,600 21,650 21,700	3,824 3,838	2,972		3,516 3,528 3,541	24,250 24,300 24,350 24,400 24,450	24,350 24,400 24,450	4,597 4,613 4,629 4,645 4,661	3,581 3,593 3,604 3,616 3,627	5,757 5,777	4,236 4,251
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Page 32	Z													1983	Tax Table	es (Cont	inued)
If 1040A 19, OR line 7 is	1040EZ,		And you	are—		If 1040/ 19, OR 1 line 7 is	040EZ,		And you	ı ar <del>e</del> —		If 1040A 19,0R1 line 7 is	040EZ,		And you	are—	
At least	But less than	Single	Married filing jointly	Married tiling sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	x is—		l			Your ta	x is—		i			Your ta	x is—	-
24,500	24,550	4,677	3,639	5,817	4,294	27,250	27,300	5,557	4,352	6,917	5,092	30,0	100				
	24,600 24,650	4,693 4,709	3,650 3,663	5,837 5,857		27,300 27,350		5,573 5,589	4,365 4,378	6,937 6,957	5,106 5,121	30,000		6.486	5,072	8,018	5,951
24,650	24,700	4,725	3,676	5,877	4,338	27,400	27,450	5,605	4,391	6,977	5,135	30,050	30,100	6,504	5,087	8,040	5,968
24,700	24,750	4,741	3,689	5,897	4,352	27,450	27,500	5,621	4,404	6,997	5,150	30,100 30,150		6,522 6,540	5,102 5,117	8,062 8,084	5,985 6,002
24,750		4,757	3,702	5,917		27,500		5,637	4,417	7,017	5,164	30,200	30,250	6,558	5,132	8,106	6,019
24,800 24,850	24,850	4,773 4,789	3,715 3,728	5,937 5,957		27,550 27,600		5,653 5,669	4,430 4,443	7,037 7,057	5,179 5,193	30,250	30,300	6,576	5,147	8,128	6,036
	24,950 25,000	4,805 4,821	3,741 3,754	5,977 5,997	4,410	27,650 27,700	27,700	5,685	4,456	7,077	5,208	30,300 30,350		6,594 6,612	5,1 <b>62</b> 5,17 <b>7</b>	8,150 8,172	6,053 6,070
25,0		4,021	3,734	5,831	4,423	27,700	27,750	5,701	4,469	7,097	5,222	30,400	30,450	6,630	5,192	8,194	6,087
	25,050	4.837	3,767	6,017	4,439		27,800	5,717	4,482	7,117		30,450	30,500	6,648	5,207	8,216	6,104
25,050	,	4.853	3,780 3,793	6,037 6,057	4,454		27,850 27,900	5,733 5,749	4,495 4,508	7,137 7,157	5,266	30,500 30,550	30,550	6,666	5,222 5,237	8,238	6,121
	25,150 25,200	4,869 4,885	3,806	6,077	4,468 4,483		27,950 28,000	5,765 5,781	4,521 4,534	7,177 7,197	5,280	30,600	30,600 30,650	6,684 6,702	5,252	8,260 8,282	6,138 6,155
25,200	25,250	4,901	3,819	6,097	4,497	28,0		3,101	4,004	7,101	0,230	30,650 30,700		6,720 6,738	5,267 5,282	8,304 8,326	6,172 6,189
	25,300	4,917	3,832	6,117	4,512	28,000	28,050	5,797	4,547	7,217	5,309		-				-,
25,300 25,350	25,350 25 400	4,933 4,949	3,845 3,858	6,137 6,157	4,526	28,050 28,100	28,100	5,813 5,829	4,560 4,573	7,237 7,257			30,800 30,850	6,756 6,774	5,297 5,312	8,348 8,370	6,206 6,223
25,400	25,450	4.965	3,871	6,177	4,555	28,150	28,200	5,845	4,586	7,277	5,353	30,850	30,900	6,792	5,327	8,392	6,240
25,450	25,500	4,981	3,884	6,197	4,570	28,200	28,250	5,861	4,599	7,297	5,367	30,900 30,950		6,810 6,828	5,342 5,357	8,414 8,436	6,257 6,274
25,500		4,997	3,897	6,217	4,584	28,250	28,300	5,877	4,612	7,317							
25,550 25,600	25,600 ' 25,650	5,013 5,029	3,910 3,923	6,237 6,257	4,599 4,613	20,000	28,350 28,400	5,893 5,909	4,625 4,638	7,337 7,357	5,396	31,000	31,050	6,846	5,372	8,458	6,291
25,650 25,700	25,700	5,045 5,061	3,936 3,949	6,277 6,297	4,628	28,400	28,450	5,925	4,651	7,377	5,425	31,050 31,100	31.150	6,864 6,882	5,387 5,402	8,480 8,502	6,308 6,325
25,700	25,150	3,001	3,343	0,297	4,642	28,450	28,500	5,941	4,664	7,397	5,440	31,150 31,200	31,200	6,900 6,918	5,417 5,432	8,524 8,546	6,342 6,359
25,750	25,800 25,850	5,077 5,093	3,962 3,975	6,317 6,337	4,657 4,671		28,550	5,957	4,677	7,417			31,230		5,452	0,040	
25,850	25,900	5,109	3,988	6,357	4,686		28,600 28,650	5,973 5,989	4,690 4,703	7,437 7,457	5,469 5,483	31,250 31,300		6,936 6,954	5,447 5,462	8,568 8,590	6,376 6,393
25,900 25,950	25,950 26,000	5,125 5,141	4,001 4,014	6,377 6,397	4,700 4,715	28,650	28,700	6,005	4,716	7,477	5,498	31,350	31,400	6,972	5,477 5,492	8,612 8,634	6,410
26,0			<u>,                                      </u>		·	20,700	28,750	6,021	4,729	7,497	5,512	31,400 31,450	31,450 31,500	6,990 7,008	5,507	8,656	6,427 6,444
26,000		5,157	4,027	6,417	4,729	28,750		6,037	4,742	7,517		31,500	31.550	7,026	5.522	8,678	6,461
26,050 26,100	26,100 26,150	5,173 5,189	4,040 4,053	6,437 6,457	4,744 4,758	28,850	28,900	6,054 6,072	4,755 4,768	7,537 7,557	5,543 5,5 <del>6</del> 0	31,550	31,600	7,044	5,537	8,700	6,478
26,150	26,200	5,205	4,066	6 477	A 773	28,900	28,950 29,000	6,090 6,108	4,781 4,7 <del>9</del> 4	7,577 7,597	5,577 5,594	31,600	31,650 31,700	7,062 7,080	5,552 5,567	8,722 8,744	6,495 6,512
26,200	20,230	5,221	4,079	6,497	4,707	29,0		0,100	1,101	7,007	0,004	31,700	31,750	7,098	5,582	8,766	6,529
26,250 26,300		5,237 5,253	4,092 4,105	6,51 <b>7</b> 6,537	4,802	29,000	29,050	6,126	4,807	7,617	5,611	31,750	31,800	7,116	5,597	8,788	6,546
26,350	26,400	5,269	4,118	6,557	4,816 4,831	29,030	29,100 29,150	6,144 6,162	4,820 4,833	7,637 7,657	5,628 5,645	31,800 31,850	31,850 31,900	7,134 7,152	5,612 5,627	8,810 8,832	6,563 6,580
26,400 26,450		5,285 5,301	4,131 4,144	6,577 6,597	4,845 4,860	29,150	29,200	6,180	4,846	7,677	5.662	31,900	31,950	7,170	5,642	8,854	6,597
						29,200	29,250	6,198	4,859	7,697	5,679	31,950 32,0		7,188	5,657	8,876	6,614
26,500 26,550		5,317 5,333	4,157 4,170	6,617 6,637	4,874 4,889		29,300	6,216	4,872	7,717			32,050	7,206	5,672	8,898	6,631
26,500	26,650	5,349	4,183	6,657	4,903		29,350 29,400	6,234 6,252	4,885 4,898	7,737 7,757		32,050	32,100	7,224	5,687	8,920	6,648
26,650 26,700		5,365 5,381	4,196 4,209		4,918 4,932	29,400	29,450	6,270	4,911	7,777	5,747		32,150 32,200	7,242 7,260	5,702 5,717	8,942 8,964	
26.250	26 800	6 207	4.000	A 747	4 0 4 7	29,450	29,500	6,288	4,924	7,797	5,764	32,200	32,250	7,278	5,732	8,986	6,699
26,750 26,800		5,397 5,413	4,222 4,235	6,717 6,737	4,947 4,961		29,550	6,306	4,937	7,817	5,781	32,250	32,300	7,296	5,747	9,008	6,716
26,850 26,900		5,429 5,445	4,248 4,261	6,757 6,777	4,976 4,990	29,600	29,600 29,650	6,324 6,342	4,950 4,963	7,837 7,857	5,815	32,300 32,350	32,400	7,314 7,332	5,762 5,777	9,030 9,052	
26,950		5,461	4,274	6,797	5,005	29,650	29,700 29,750	6,360 6,378	4,976 4,989	7,877 7,897	5,832	32,400	32,450	7,350	5,792	9,074	6,767
27,0	00	_				· ·		0,010	7,505	1,031	5,043	32,450	32,500	7,368	5,807	9,096	6,784
27,000 27,050		5,477 5,493	4,287 4,300	6,817 6,837		29,750 29,800		6,396 6,414	5,002 5,015	7,917 7,937		32,500 32,550		7,386 7,404			6,801 6,818
27,100	27,150	5,509	4,313	6,857	5,048	29,850	29,900	6,432	5,028	7,957	5,900	32,600	32,650	7,422	5,852	9,162	6,835
27,150 27,200		5,525 5,541	4,326 4,339	6,877 6,897		29,900 29,950		6,450 6,468	5,042 5,057	7,977 7,997		32,650 32,700		7,440 7,458		9,184 9,206	6,852 6,869
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If 1040A 19, OR line 7 is	1040EZ,		And you	are—		If 1040/ 19,0R1 line 7 is	040EZ,		And you			If 1040/ 19,0R1 line 7 is	040EZ,		And you		
At least	But less than	Single	Married filing jointly Your ta	fiting sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	filing sepa- rately	Head of a house- hold
32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	7,476 7,494 7,512 7,530 7,548	5,897 5,912 5,927 5,942 5,957	9,228 9,250 9,272 9,294 9,316	6,903 6,920 6,937	35,500 35,550 35,600 35,650 35,700	35,650 35,700	8,523 8,543 8,563 8,583 8,603	6,755 6,773 6,790	10,438 10,460 10,482 10,504 10,526	7,882 7,900	38,400	38,350 38,400	9,643 9,663	7,718 7,735 7,753	11,648 11,670 11,692 11,714 11,736	8,899 8,918 8,936
33,0	000					35,750	35,800	8,623	6.825	10,548	7.956	38,500	38 550	9,723	7 788	11,758	8,973
33,050 33,100 33,150	33,050 33,100 33,150 33,200 33,250	7,566 7,584 7,602 7,620 7,638	5,972 5,987 6,002 6,017 6,032	9,338 9,360 9,382 9,404 9,426	6,971 6,988 7,005 7,022 7,039	35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	8,643 8,663 8,683	6,843 6,860 6,878	10,570 10,592 10,614 10,636	7,974 7,993 8,011	38,550 38,600 38,650	38,600 38,650	9,743 9,763	7,805 7,823 7,840	11,780 11,802 11,824 11,846	
						36,0		0.700		40.000	0.040	38,750	38,800	9,823	7.875	11.868	9,066
33,300 33,350 33,400	33,300 33,350 33,400 33,450 33,500	7,656 7,674 7,692 7,710 7,728	6,047 6,062 6,077 6,092 6,107	9,448 9,470 9,492 9,514 9,536	7,073 7,090 7,107	36,000 36,050 36,100 36,150 36,200	36,100 36,150 36,200	8,723 8,743 8,763 8,783 8,803	6,930 6,948 6,965	10,658 10,680 10,702 10,724 10,746		38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	9,843 9,863 9,883	7,893 7,910 7,928	11,890 11,912 11,934 11,956	9,084 9,103 9,121
33,550 33,600 33,650	33,550 33,600 33,650 33,700	7,746 7,764 7,782 7,800	6,122 6,137 6,152 6,167	9,558 9,580 9,602 9,624	7,158 7,175 7,192	36,350 36,400	36,350 36,400 36,450	8,863 8,883	7,018 7,035 7,053	10,768 10,790 10,812 10,834	8,159 8,178 8,196	39,050 39,100 39,150	39,050 39,100 39,150 39,200	9,943 9,963 9,983	7,980 7,998	11,978 12,000 12,022 12,044	9,195
33,700	33,750	7,818	6,182	9,646	7,209	36,450	36,500	8,903	7,070	10,856	8,215	39,200	39,250	10,003	8,033	12,066	9,232
33,800 33,850 33,900	33,800 33,850 33,900 33,950 34,000	7,836 7,854 7,872 7,890 7,908	6,197 6,212 6,227 6,242 6,257	9,668 9,690 9,712 9,734 9,756	7,243	36,500 36,550 36,600 36,650 36,700	36,600 36,650 36,700	8,923 8,943 8,963 8,983 9,003	7,105 7,123 7,140	10,878 10,900 10,922 10,944 10,966	8,252	39,300 39,350 39,400	39,300 39,350 39,400 39,450 39,500	10,043 10,063 10,083	8,068 8,085 8,103	12,088 12,110 12,132 12,154 12,176	9,288
34,0	000					26.750	36 000	0.000	7 176	10.000	0 226				•		
34,050 34,100 34,150	34,050 34,100 34,150 34,200 34,250	7,926 7,944 7,963 7,983 8,003	6,272 6,287 6,302 6,317 6,332	9,778 9,800 9,822 9,844 9,866	7,311 7,328 7,345 7,364 7,382	36,800 36,850 36,900	36,800 36,850 36,900 36,950 37,000	9,023 9,043 9,063 9,083 9,103	7,193 7,210 7,228	10,988 11,010 11,032 11,054 11,076	8,344 8,363 8,381	39,550 39,600 39,650	39,550 39,600 39,650 39,700 39,750	10,143 10,163 10,183	8,155 8,173 8,190	12,198 12,220 12,242 12,264 12,286	
04,200	0.,200	0,000	0,002	0,000		37,0								l. <b>.</b>			
34,300 34,350 34,400	34,300 34,350 34,400 34,450 34,500	8,023 8,043 8,063 8,083 8,103	6,347 6,362 6,377 6,392 6,407	9,888 9,910 9,932 9,954 9,976	7,419 7,438 7,456		37,100	9,123 9,143 9,163 9,183 9,203	7,280 7,298	11,098 11,120 11,142 11,164 11,186	8,437 8,455	39,800	39,800 39,850 39,900 39,950 40,000	10,243 10,263 10,283	8,243 8,260 8,278	12,308 12,330 12,352 12,374 12,396	9,473 9,491
24 500	24 550	0.100	6 400	0.000	7 400	07.050	07.000	0.000				40,0					
34,550 34,600 34,650	34,550 34,600 34,650 34,700 34,750	8,123 8,143 8,163 8,183 8,203	6,452 6,467	10,042 10,064	7,512 7,530 7,549	37,250 37,300 37,350 37,400 37,450	37,350 37,400 37,450	9,223 9,243 9,263 9,283 9,303	7,368 7,385 7,403	11,208 11,230 11,252 11,274 11,296	8,529 8,548 8,566	40,050 40,100 40,150	40,050 40,100 40,150 40,200 40,250	10,343 10,363 10,383	8,330 8,348 8,365	12,418 12,440 12,462 12,484 12,506	9,547 9,565 9,584
34,800 34,850 34,900	34,800 34,850 34,900 34,950 35,000	8,223 8,243 8,263 8,283 8,303	6,512 6,527 6,542	10,130 10,152 10,174	7,604 7,623 7,641	37,550 37,600 37,650		9,343 9,363 9,383	7,455 7,473 7,490	11,318 11,340 11,362 11,384 11,406	8,622 8,640 8,659	40,250 40,300 40,350 40,400	40,300 40,350 40,400 40,450 40,500	10,443 10,463 10,483	8,418 8,435 8,453	12,528 12,550 12,572 12,594 12,616	9,639 9,658 9,676
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35,300 35,350 35,400	35,300 35,350 35,400 35,450 35,500	8,423 8,443 8,463 8,483 8,503	6,668 6,685 6,703	10,372 10,394	7,789 7,808 7,826		38,050 38,100 38,150 38,200	9,523 9,543 9,563 9,583 9,603	7,630 7,648 7,665	11,582 11,604	8,807 8,825 8,844	40,750 40,800 40,850 40,900 40,950	40,850 40,900 40,950	10,643 10,663 10,683	8,593 8,610 8,628	12,748 12,770 12,792 12,814 12,836	9,824 9,843 9,861
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At least	But less than	Single	Married filing jointly Your ta	filing sepa- rately	Head of a house hold	At least	But less than	Single	Married filing jointly Your ta	' . '	Head of a house- hold	At least	But less than	Single	Married filing jointly Your ta	Married filing sepa- rately ax is—	Head of a house- hold
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41,000		10 722	9 663	12,858	0.808	44,000		12.040	0.713	14 227	11.009	47,000		13 200	10.024	15 567	10.001
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41,250 41,300 41,350 41,400 41,450	41,350 41,400 41,450	10,843 10,863 10,883	8,768 8,785 8,803	12,990 13,012 13,034	10,009 10,028 10,046	44,250 44,300 44,350 44,400 44,450	44,350 44,400 44,450	12,184 12,207 12,229	9,818 9,835 9,853	14,371 14,395 14,419	11,119 11,138 11,156	47,250 47,300 47,350 47,400 47,450	47,350 47,400 47,450	13,534 13,557 13,579	10,944 10,964 10,984	15,811 15,835 15,859	12,413 12,435 12,457
41,500 41,550 41,600 41,650 41,700	41,600 41,650 41,700	10,947 10,969 10,992	8,855 8,873 8,890	13,100 13,122 13,144	10,102 10,120 10,139	44,500 44,550 44,600 44,650 44,700	44,600 44,650 44,700	12,297 12,319 12,342	9,905 9,923 9,940	14,491 14,515 14,539	11,212 11,230 11,249	47,500 47,550 47,600 47,650 47,700	47,600 47,650 47,700	13,647 13,669 13,692	11,044 11,064 11,084	15,931 15,955 15,979	12,523 12,545 12,567
41,750 41,800 41,850 41,900 41,950	41,850 41,900 41,950	11,059 11,082 11,104	8,943 8,960 8,978	13,210 13,232 13,254	10,194 10,213 10,231	44,750 44,800 44,850 44,900 44,950	44,850 44,900 44,950	12,409 12,432 12,454	9,993 10,010 10,028	14,611 14,635 14,659	11,313 11,335 11,357	47,900	47,850 47,900 47,950	13,759 13,782 13,804	11,144 11,164 11,184	16,051 16,075 16,099	12,633 12,655 12,677
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42,250 42,300 42,350 42,400 42,450	42,350 42,400 42,450	11,284 11,307 11,329	9,118 9,135 9,153	13,430 13,452 13,474	10,379 10,398 10,416	45,250 45,300 45,350 45,400 45,450	45,350 45,400 45,450	12,634 12,657 12,679	10,168 10,185 10,203	14,851 14,875 14,899	11,533 11,555 11,577	48,300 48,350 48,400	48,350 48,400 48,450	13,984 14,007 14,029	11,344 11,364 11,384	16,291 16,315 16,339	12,853 12,875 12,897
42,500 42,550 42,600 42,650 42,700	42,600 42,650 42,700	11,397 11,419 11,442	9,205 9,223 9,240	13,540 13,562 13,584	10,472 10,490 10,509	45,500 45,550 45,600 45,650 45,700	45,600 45,650 45,700	12,747 12,769 12,792	10,255 10,273 10,290	14,971 14,995 15,019	11,643 11,665 11,687	48,550 48,600 48,650	48,600 48,650 48,700	14,097 14,119 14,142	11,444 11,464 11,484	16,411 16,435 16,459	12,963 12,985 13,007
42,750 42,800 42,850 42,900 42,950	42,850 42,900 42,950	11,509 11,532 11,554	9,293 9,310 9,328	13,651 13,675 13,699	10,564 10,583 10,601	45,750 45,800 45,850 45,900 45,950	45,850 45,900 45,950	12,859 12,882 12,904	10,344 10,364 10,384	15,091 15,115 15,139	11,753 11,775 11,797	48,800 48,850 48,900	48,850 48,900 48,950	14,209 14,232 14,254	11,544 11,564 11,584	16,531 16,555 16,579	13,073 13,095 13,117
43,00	00					46,0		-	_		_	49,0					
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43,250 43,300 43,350 43,400 43,450	43,350 43,400 43,450	11,734 11,757 11,779	9,468 9,485 9,503	13,891 13,915 13,939	10,749 10,768 10,786	46,250 46,300 46,350 46,400 46,450	46,350 46,400 46,450	13,084 13,107 13,129	10,544 10,564 10,584	15,331 15,355 15,379	11,973 11,995 12,017	49,300 49,350 49,400	49,350 49,400 49,450	14,434 14,457 14,479	11,744 11,764 11,784	16,771 16,795 16,819	13,293 13,315 13,337
43,500 43,550 43,600 43,650 43,700	43,600 43,650 43,700	11,847 11,869 11,892	9,555 9,573 9,590	14,011 14,035 14,059	10,842 10,860 10,879	46,500 46,550 46,600 46,650 46,700	46,600 46,650 46,700	13,197 13,219 13,242	10,644 10,664 10,684	15,451 15,475 15,499	12,083 12,105 12,127	49,550 49,600 49,650	49,600 49,650 49,700	14,547 14,569 14,592	11,844 11,864 11,884	16,891 16,915 16,939	13,403 13,425 13,447
43,750 43,800 43,850 43,900 43,950	43,850 43,900 43,950	11,959 11,982 12,004	9,643 9,660 9,678	14,131 14,155 14,179	10,934 10,953 10,971	46,750 46,800 46,850 46,900 46,950	46,850 46,900 46,950	13,309 13,332 13,354	10,744 10,764 10,784	15,571 15,595 15,619	12,193 12,215 12,237	49,800 49,850 49,900	49,850 49,900 49,950	14,659 14,682 14,704	11,944 11,964 11,984	17,011 17,035 17,059	13,513 13,535 13,557
·												_	or over				

1983 Earned Income Credit Table	If line A or B of the workshee	tis- earne	ed the work	or B of sheet is-	Your earned	If line A c	r B of	Your earned
	But		dit	But not	income credit		But not	income credit
(Caution—This is not a tax table)  Read down the column titled "If line A or B of the worksheet is—"	\$0 \$ 50 1 100 1 150 2	50 00 50	S Over \$3 3,000 8 3,050 13 3,100 18 3,150 23 3,200	3,050 3,100 3,150 3,200 3,250	303 308 313 318 323	Over 6,950 7,000 7,050 7,100 7,150	7,000 7,050 7,100 7,150 7,200	378 372 366 359 353
and find the appropri- ate amount from the Earned Income Credit Worksheet on page 24.	300 3 350 4 400 4	50 00 50	28 <b>3,250</b> 3,300 3,300 3,350 43 3,400 48 <b>3,450</b>	3,300 3,350 3,400 3,450 3,500	328 333 338 343 348	7,200 7,250 7,300 7,350 7,400	7,250 7,300 7,350 7,400 7,450	347 341 334 328 322
Read across to the right and find the amount of your earned income credit. Enter that amount on line C	550 6 600 6 650 7	00 5 50 6 00 6	53       3,500         58       3,550         63       3,600         68       3,650         73       3,700	3,550 3,600 3,650 3,700 3,750	353 358 363 368 373	7,450 7,500 7,550 7,600 7,650	7,500 7,550 7,600 7,650 7,700	316 309 303 297 291
or D of the worksheet, whichever applies.	800 8 850 9	50 8 00 8 50 9	78 <b>3,750</b> 83 <b>3,800</b> 88 <b>3,850</b> 93 <b>3,900</b> 98 <b>3,950</b>	3,800 3,850 3,900 3,950 4,000	378 383 388 393 398	7,700 7,750 7,800 7,850 7,900	7,750 7,800 7,850 7,900 7,950	284 278 272 266 259
	1,000 1,0 1,050 1,1 1,100 1,1 1,150 1,2 1,200 1,2	00 10 50 11 00 11	33 <b>4,000</b> 38 <b>4,050</b> 33 <b>4,100</b> 38 <b>4,150</b> 4,150 4,200	4,050 4,100 4,150 4,200 4,250	403 408 413 418 423	7,950 8,000 8,050 8,100 8,150	8,000 8,050 8,100 8,150 8,200	253 247 241 234 228
	1,250 1,3 1,300 1,3 1,350 1,4 1,400 1,4 1,450 1,5	<b>50</b> 13 <b>00</b> 13 <b>50</b> 14	28 <b>4,250</b> 33 <b>4,300</b> 38 <b>4,350</b> 43 <b>4,400</b> 48 <b>4,450</b>	4,300 4,350 4,400 4,450 4,500	428 433 438 443 448	8,200 8,250 8,300 8,350 8,400	8,250 8,300 8,350 8,400 8,450	222 216 209 203 197
	1,500 1,5 1,550 1,6 1,600 1,6 1,650 1,7 1,700 1,7	00 15 50 16 00 16	53 <b>4,500</b> 58 <b>4,550</b> 63 <b>4,600</b> 68 <b>4,650</b> 73 <b>4,700</b>	4,550 4,600 4,650 4,700 4,750	453 458 463 468 473	8,450 8,500 8,550 8,600 8,650	8,500 8,550 8,600 8,650 8,700	191 184 178 172 166
	1,750 1,8 1,800 1,8 1,850 1,9 1,900 1,9 1,950 2,0	<b>50</b> 18 <b>00</b> 18 <b>50</b> 19	78 <b>4,750</b> 33 <b>4,800</b> 38 <b>4,850</b> 93 <b>4,900</b> 98 <b>4,950</b>	4,800 4,850 4,900 4,950 5,000	478 483 488 493 498	8,700 8,750 8,800 8,850 8,900	8,750 8,800 8,850 8,900 8,950	153 147 141 134
	2,000 2,0 2,050 2,1 2,100 2,1 2,150 2,2 2,200 2,2	00 20 50 21 00 21	5,000 5,000 6,000 6,050 6,150	6,000 6,050 6,100 6,150 6,200	500 497 491 484 478	8,950 9,000 9,050 9,100 9,150	9,000 9,050 9,100 9,150 9,200	128 122 116 109 103
	2,250 2,3 2,300 2,3 2,350 2,4 2,400 2,4 2,450 2,5	<b>50</b> 23 <b>00</b> 23 <b>50</b> 24	28 <b>6.200</b> 33 <b>6.250</b> 38 <b>6.300</b> 43 <b>6.350</b> 48 <b>6.400</b>	6,250 6,300 6,350 6,400 6,450	472 466 459 453 447	9,200 9,250 9,300 9,350 9,400	9,250 9,300 9,350 9,400 9,450	97 91 84 78 72
	2,500 2,5 2,550 2,6 2,600 2,6 2,650 2,7 2,700 2,7	00 25 50 26 00 26	63 6,450 68 6,500 63 6,550 68 6,600 73 6,650	6,500 6,550 6,600 6,650 6,700	44 ' 434 428 422 416	9,450 9,500 9,550 9,600 9,650	9,500 9,550 9,600 9,650 9,700	66 59 53 47 41
	2,750 2,8 2,800 2,8 2,850 2,9 2,900 2,9 2,950 3,0	<b>50</b> 28 <b>00</b> 28 <b>50</b> 29	88 <b>6,800</b> 93 <b>6,850</b>	6,750 6,800 6,850 6,900 6,950	409 403 397 391 384	9,700 9,750 9,800 9,850 9,900	9,750 9,800 9,850 9,900 9,950	34 28 22 16 9
	<b>≥,950</b> 3,0	<b>υυ</b> 29	98 <b>6,900</b>	6,950	384	9,950	9,950 9,999	3

\$10,000 or more—you cannot take the credit

#### Tele-Tax

For use by taxpayers using push-button and rotary (dial) telephones

#### How To Use Tele-Tax Information

IRS has recorded about 140 tapes of tax information that answer many Federal tax questions. You can ask to hear up to three tapes on each call you make. Tele-Tax is for push-button phones and rotary (dial) phones. Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. A partial list of these tapes and instructions on how to use Tele-Tax are on the next page.

Note: Cities with a I before them can be called only if you have a push-button phone. Cities with a 2 before them can be called if you have a rotary (dial) phone.

#### Alabama

- Birmingham, 251-9454
- <sup>2</sup>Birmingham, 251-3881
- <sup>1</sup> Huntsville, 534-5203
- <sup>1</sup> Mobile, 433-6993
- <sup>1</sup>Montgomery, 262-8304

#### Alaska

- Anchorage, 279-0653
- <sup>2</sup> Anchorage, 279-8689

#### Arizona

- Phoenix, 261-3560
- <sup>2</sup>Phoenix, 261-4312
- <sup>1</sup>Tucson, 624-9042

#### Arkansas

Little Rock, 372-3891 <sup>2</sup>Little Rock, 374-3117

#### California

- <sup>1</sup>Bakersfield, 861-4105
- <sup>1</sup>Carson, 632-3555
- <sup>1</sup>El Monte, 571-6902
- Fresno, 268-5395
- <sup>2</sup>Laguna Niguel, 831-4246 Los Angeles, 617-3177
- <sup>2</sup>Los Angeles, 617-3372
- Oakland, 839-4245
- 20akland, 839-4249
- <sup>1</sup>Oxnard. 485-7236
- Riverside, 351-6769
- <sup>1</sup>Sacramento, 448-4367
- <sup>2</sup>Sacramento, 448-4556
- <sup>1</sup>San Diego, 293-5020 San Francisco, 863-4039
- <sup>1</sup>San Jose, 293-5606
- <sup>2</sup>San Jose, 287-4631
- <sup>1</sup>Santa Ana, 836-2974
- <sup>1</sup>Santa Maria, 928-7503
- <sup>1</sup>Santa Rosa, 528-6233
- <sup>1</sup>Stockton, 463-6005
- <sup>1</sup> Van Nuys, 997-3293
- <sup>1</sup>Visalia, 733-8194

#### Colorado

- Denver, 296-0462 <sup>2</sup>Denver, 592-1119

#### Connecticut

- Bridgeport, 335-0070 'Hartford, 547-0015
- <sup>2</sup>Hartford, 247-5500

#### Delaware

- Wilmington, 652-0272
- <sup>2</sup>Wilmington, 571-1097

#### District of Columbia

<sup>1</sup>Call, 628-2929 2Call, 393-8471

Florida

- <sup>1</sup>Ft. Lauderdale, 523-3100 <sup>1</sup>Jacksonville, 353-9579
- <sup>1</sup>Miamı, 374-5144
- <sup>1</sup>Orlando, 422-0592
- <sup>1</sup>Tallahassee, 222-0807
- <sup>1</sup>Tampa, 229-9255
- <sup>2</sup>Tampa, 273-9030
- <sup>1</sup>West Palm Beach, 655-1996

#### Georgia

- Albany, 435-1415
- Atlanta, 221-6572
- <sup>2</sup>Atlanta, 221-3285
- <sup>1</sup> Augusta, 722-9068
- <sup>1</sup>Columbus, 327-0298
- <sup>1</sup> Macon, 745-2890
- <sup>1</sup>Savannah, 355-9632

#### Hawaii

- Honolulu, 546-7162
- <sup>2</sup>Honolulu, 546-3700

#### Idaho

- Boise, 383-0034
- <sup>2</sup>Boise, 344-8628

#### Illinois

- Bloomington, 828-6116
- <sup>1</sup>Champaign, 398-1779
- Chicago, 886-9614 Chicago, 886-6512
- Peoria, 637-9305
- Quad Cities, 326-1720
- <sup>1</sup>Rockford, 987-4280
- Springfield, 789-0489 <sup>2</sup>Springfield, 753-0316

#### Indiana

- Evansville, 422-1026
- Gary, 884-4465 'Indianapolis, 634-1550
- <sup>2</sup>Indianapolis, 637-4125

#### lowa

- Des Moines, 284-6117
- <sup>2</sup>Des Moines, 284-4050 Quad Cities, 326-1720
- Waterloo, 234-0817

### Kansas

- Wichita, 264-3147
- <sup>2</sup>Wichita, 262-4454

- Kentucky Erlanger, 727-3338
- Lexington, 233-2889
- Louisville, 582-5599
- <sup>2</sup>Louisville, 582-6372

#### Louisiana

<sup>1</sup>New Orleans, 529-2854 <sup>2</sup>New Orleans, 589-4620

## Maine

- <sup>2</sup>Augusta, 623-3854
- Portland, 775-0465

- Maryland
- <sup>1</sup>Baltimore, 244-7306 <sup>2</sup>Baltimore, 576-8854

## Massachusetts

- Boston, 523-8602
- <sup>2</sup>Boston, 227-1137

## Springfield, 739-6624

#### Pontiac, 858-2336 'Saginaw, 753-9911

Michigan

Ann Arbor, 665-4544

Grand Rapids, 451-2034

Mt. Clemens, 463-9550

<sup>1</sup>Kalamazoo, 343-0255

Lansing, 372-2454

Detroit, 961-4282

<sup>2</sup>Detroit, 961-2968

<sup>1</sup>Flint, 238-4599

- Minnesota <sup>1</sup>St. Paul, 224-4288
- <sup>2</sup>St. Paul, 224-5271

#### Mississippi

- Gulfport, 863-3302
- 'Jackson, 960-4168 <sup>2</sup>Jackson, 960-4808

#### Missouri

- <sup>1</sup>Kansas City, 421-3741
- <sup>1</sup>St. Louis, 241-4700 <sup>2</sup>St. Louis, 241-7900

#### Montana

- Billings, 656-1422
- Helena, 443-7034 <sup>2</sup>Helena, 443-0600

#### Nebraska

Omaha, 221-3324 20maha, 221-3326

Nevada Las Vegas, 385-1778

#### <sup>2</sup>Las Vegas, 382-1189

#### **New Hampshire**

Manchester, 623-5778 <sup>2</sup>Portsmouth, 431-0780

- New Jersey
- Atlantic City, 348-2636
- Camden, 966-3412
- <sup>1</sup>Newark, 624-1223 <sup>2</sup>Newark, 623-5400
- Trenton, 599-2150

## New Mexico

Albuquerque, 766-1102 Albuquerque, 243-4557

- New York
- Albany, 465-8318 Albany, 465-3566
- Brooklyn, 858-4461
- <sup>2</sup>Brooklyn, 855-9446
- Buffalo, 856-9320 Buffalo, 845-5690
- Manhattan, 406-4080
- <sup>2</sup>Manhattan, 406-9080
- <sup>1</sup> Mineola, 248-6790 Poughkeepsie, 452-1877
- Rochester, 454-3330
- 'Smithtown, 979-0720 Syracuse, 471-1630 White Plains, 683-0134

Fayetteville, 483-0735 Greensboro, 378-1572 <sup>2</sup>Greensboro, 379-1168 <sup>1</sup> Raleigh, 755-1498

North Carolina

<sup>1</sup> Asheville, 254-3044

Charlotte, 371-6352

Durham, 541-5283

Winston-Salem, 725-3013

Grand Forks, 746-0324

- North Dakota Bismarck, 258-8210
- Fargo, 232-9360 <sup>2</sup>Fargo, 232-1070

- Ohio Akron, 253-1170
- Cincinnati, 421-8050
- <sup>2</sup>Cincinnati, 684-3163 Cleveland, 522-3037
- <sup>2</sup>Cleveland, 522-3036
- <sup>1</sup>Columbus, 463-1898 Dayton, 461-9755 Toledo, 255-3743

Oklahoma Oklahoma City, 235-3434 2Oklahoma City, 235-4907 'Tulsa, 599-0555

- Oregon <sup>1</sup> Eugene. 687-6737
- Portland, 294-5363
- <sup>2</sup>Portland, 294-5547 <sup>1</sup>Salem, 399-5784

- Pennsylvania
- Bethlehem, 861-0325
- <sup>1</sup> Erie, 459-7419
- 'Harrisburg, 236-1356
- Philadelphia, 592-8946
- <sup>2</sup>Philadelphia, 238-1326 Pittsburgh, 281-3120
- <sup>2</sup>Pittsburgh, 281-3138 Scranton, 961-0325

Wilkes-Barre, 823-9552

**Puerto Rico** 1&2 Call, 753-4055

Rhode Island Providence, 861-5220

## <sup>2</sup>Providence, 521-6440

- South Carolina
- <sup>1</sup>Charleston, 722-0369 Columbia, 254-4749
- <sup>2</sup>Columbia, 799-8169 Greenville, 235-8093
- South Dakota
- <sup>2</sup>Aberdeen, 229-6856 Rapid City, 348-3454

Sioux Falls, 335-7081

Watertown, 882-4979

- Tennessee
- Chattanooga, 892-5577
- Knoxville, 521-7478
- <sup>1</sup>Memphis, 525-2611 Nashville, 242-1541 Nashville, 254-0585

- Texas
- Austin, 479-0391
- <sup>2</sup>Austin, 478-6422
- <sup>1</sup>Dallas, 767-1792 <sup>2</sup>Dallas, 767-6110
- <sup>1</sup>Houston, 850-8801
- <sup>2</sup>Houston, 782-5536 <sup>1</sup>San Antonio, 680-9591

Salt Lake City, 355-9328 <sup>2</sup>Salt Lake City, 359-9218

Vermont Burlington, 658-0007 <sup>4</sup>Burlington, 658-1149

- Virginia <sup>1</sup>Bailey's Crossroads, 557-0034
- Norfolk, 441-3623
- Richmond, 771-2369 <sup>2</sup>Richmond, 771-2165
- <sup>1</sup>Roanoke, 982-6062
- Washington
- 'Seattle, 343-7221 <sup>2</sup>Seattle, 343-7962 <sup>1</sup>Spokane, 455-9213

#### <sup>1</sup>Tacoma, 383-4668

- West Virginia Charleston, 343-3597 Huntington, 523-0104

#### <sup>2</sup>Parkersburg, 422-4011

- Wisconsin <sup>1</sup>Green Bay, 433-3884 <sup>1</sup>Madison, 264-5349 Milwaukee, 291-1783

#### <sup>2</sup>Milwaukee, 291-1787 Racine, 886-1615

- Wyoming <sup>2</sup>Cheyenne, 638-6109
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#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you: a. Our legal right to ask for the information. b. What major purposes we have in asking for it, and how it will be used. c. What could happen if we do not receive it. d. Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include: • Tax returns and any papers filed with them. • Any questions we need to ask you so we can: a. Complete, correct, or process your return. b. Figure your tax. c. Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

# How to get forms and publications

Generally, we mail forms directly to you based on what seems to be right for you. But if you need other forms or publications, you can order them from IRS by following the instructions at the bottom of page 39. Please allow two weeks to receive your order.

To save time, you can get the following items at many banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return Instructions for Form 1040

Form 1040A

Instructions for Form 1040A

Form 1040EZ

Instructions for Form 1040EZ

Schedule A for itemized

deductions

Schedule B for interest income if more than \$400 or if from All-Savers Certificates; for dividends and other distributions on stock if more than \$400, or for qualified reinvested dividends from qualified public utilities; and for answering the Foreign Accounts or Foreign Trusts Questions

Schedule G for income averaging

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many public libraries or order them from IRS:

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedules R&RP for credit for the elderly

Schedule SE for reporting net earnings from selfemployment

Form 1040-ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence Form 2210, Underpayment of

Estimated Tax by Individuals Form 2441, Credit for Child

and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil How to get forms and publications (continued)

Form 4562, Depreciation and Amortization

Form 4684, Casualties and Thefts

Form 4797, Supplemental Schedule of Gains and Losses Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income

Tax Return Form 5695, Residential Energy Credit

You can read or photocopy the following publications at many public libraries or order them from IRS:

17 Your Federal Income Tax 54 Tax Guide for U.S. Citizens and Resident Aliens Abroad

334 Tax Guide for Small Business

463 Travel, Entertainment, and Gift Expenses

501 Exemptions

502 Medical and Dental Expenses 503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

505 Tax Withholding and Estimated Tax

506 Income Averaging

508 Educational Expenses

521 Moving Expenses

522 Disability Payments 523 Tax Information on

Selling Your Home 524 Credit for the Elderly

525 Taxable and Nontaxable

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

531 Reporting Income From Tips

533 Self-Employment Tax

545 Interest Expense

547 Tax Information on Disasters, Casualties, and Thefts 550 Investment Income and Expenses

552 Recordkeeping for Individuals and a List of Tax Publications

553 Highlights of 1983 Tax Changes

554 Tax Benefits for Older Americans

575 Pension and Annuity Income

583 Information for Business Taxpayers

587 Business Use of Your Home

590 Individual Retirement Arrangements (IRA's)

596 Earned Income Credit

903 Energy Credits for Individuals

905 Tax Information on Unemployment Compensation

907 Tax Information for Handicapped and Disabled Individuals

910 Taxpayer's Guide to IRS Information, Assistance, and Publications

#### Unable to use short Forms 1040EZ or 1040A?

If you cannot file either Form 1040EZ or Form 1040A because you want to: itemize deductions, income average, claim moving expenses, or claim employee business expenses, check the box beside "Form 1040 Kit" located below. Follow the instructions, and send the order to: IRS, P.O. Box 106, Ben Franklin P.O., Washington, DC 20044.

We will send you a "Form 1040 Kit" containing the following

We will send you a "Form 1040 Kit" containing the following:

• Form 1040 (U.S. Individual Income Tax Return)

Instructions for Form 1040

• Schedules A & B, Form 1040 (Itemized Deductions & Interest and Dividend Income)

Schedule G, Form 1040 (Income Averaging)

Publication 506 (Income Averaging)

• Schedule W, Form 1040 (Deduction for a Married Couple When Both Work)

Form 2106 (Employee Business Expenses)

• Form 2441 (Credit for Child and Dependent Care Expenses)

Publication 503 (Child and Disabled Dependent Care)

Form 3903 (Moving Expense Adjustment)

Publication 521 (Moving Expenses)

Publication 529 (Miscellaneous Deductions)

## Form 1040 Kit [

If you check this box, we will send you a "KIT" containing the forms, instructions, and publications listed above. Be sure to print your name and address on the other side of this page. Cut the order form on the dotted line and mail it in your own envelope to the address shown above.

If you need other forms or publications and wish to order them from IRS, attach a separate sheet of paper listing them. Please list forms and publications separately and in numerical order. Also, please list them by form or publication number, not title. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for.

This will help us fill your order quicker. To help reduce waste, order only what you need, and be sure to allow two weeks to receive your order.

Tax Tip: Many public libraries have IRS tax forms you can copy and also have reference sets of Tax Information Publications. Also, many banks, post offices, and public libraries stock Forms 1040, 1040A, 1040EZ, their instructions, and Schedules A&B, G, and W.

Internal Revenue Service

PO. Box 6900 Florence, KY 41042

Official Business

Penalty for Private Use, \$300

Peel off the label and place it in the address area of the Form 1040A or 1040EZ you file. If someone prepares your return, please give the preparer the pre-addressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

Bulk Rate

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Use your own envelope. Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Parents, Children of 12

Dual-Status Alien 8 and 9

Write your name and address here. It may be used as a label to speed your order for forms to you.

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Number and street

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